

TOWN *of* NEWMARKET, NH



Proposed Annual Budget

For the Fiscal Year Ending June 30, 2015



THE TOWN *of* NEWMARKET, NH

FISCAL YEAR 2014-2015 PROPOSED BUDGET

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THE TOWN *of* NEWMARKET, NH **FISCAL YEAR 2014-2015 PROPOSED BUDGET**

BUDGET MESSAGE TO THE MUNICIPAL BUDGET COMMITTEE

STEPHEN R. FOURNIER
TOWN ADMINISTRATOR

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FOUNDED DECEMBER 15, 1727
CHARTERED JANUARY 1, 1991

TOWN OF NEWMARKET, NEW HAMPSHIRE

OFFICE *of the* TOWN ADMINISTRATOR

Honorable Members of the Municipal Budget Committee:

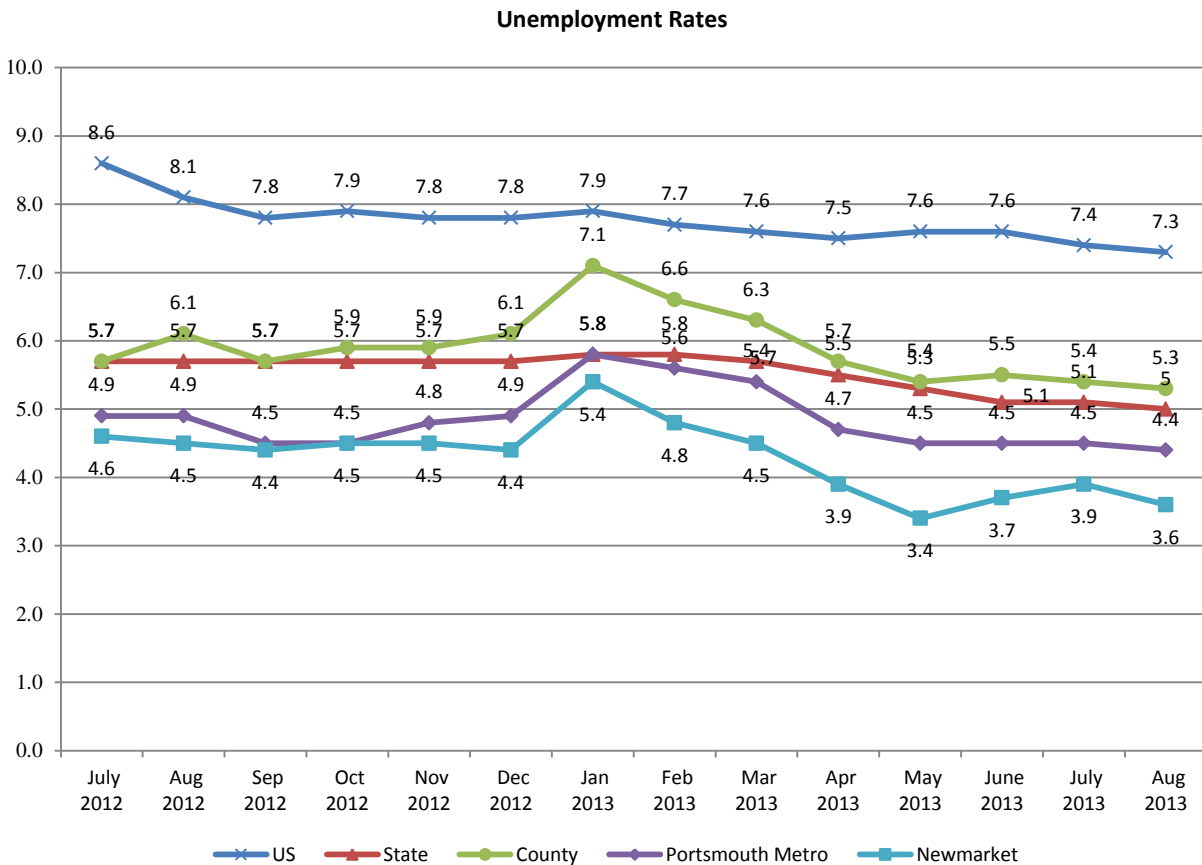
On behalf of the Town Council, pursuant to Section 5.2 of the Town Charter, I respectfully submit to you the Town of Newmarket Proposed Budget for Fiscal Year beginning July 1, 2014. The funding levels within this budget include the revenues and expenditures for all of Town functions. The budget proposal now before you prioritizes and supports the essential municipal services. It also adjusts fees and programs to accommodate the continuing federal, state and county cost downshifting.

BUDGET DEVELOPMENT

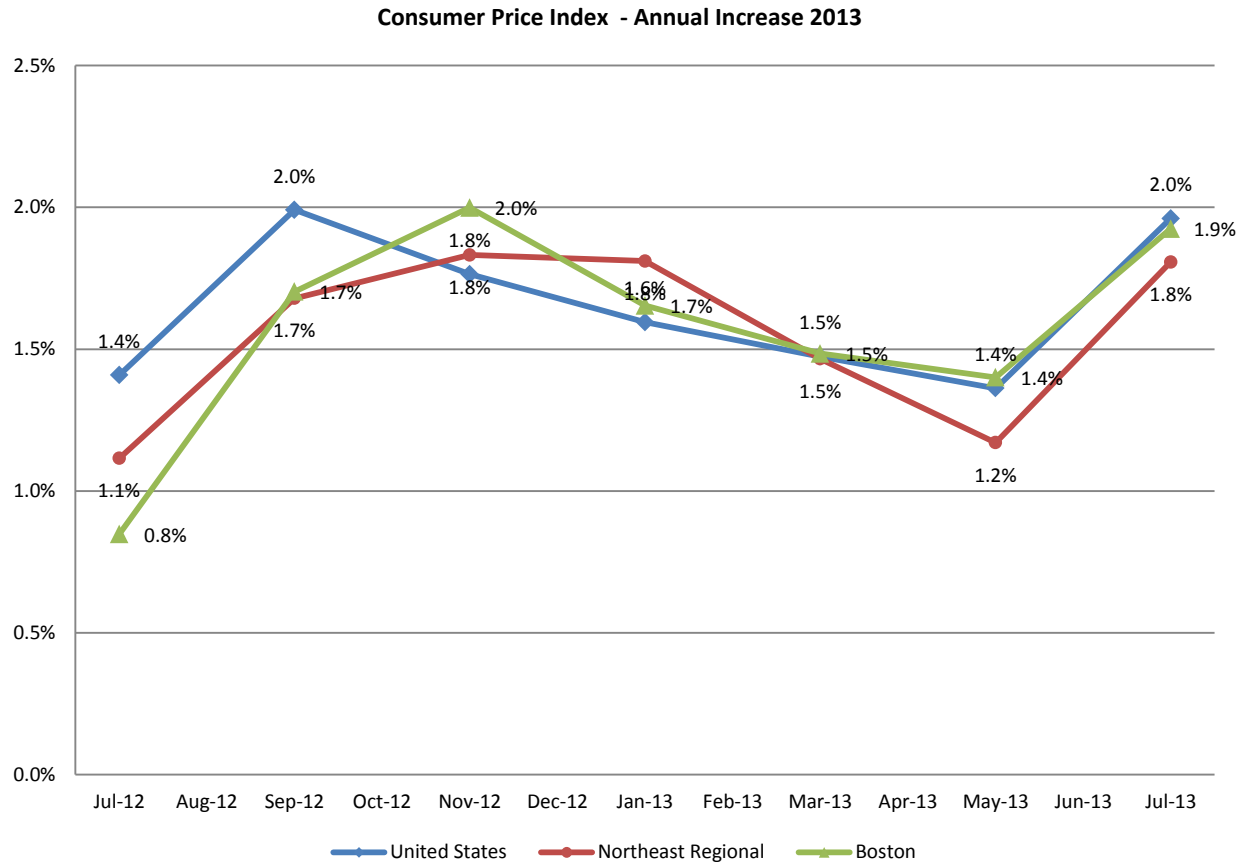
The development of this budget proposal began immediately after the implementation of the current fiscal year budget in July. In administering the current budget and anticipating the need to develop this proposed budget, there has been continuous review of program cost allocations, ongoing consideration of service priorities and numerous efforts made to benefit from operational efficiencies. Each department has developed their budget recommendations from the ground up and has undertaken a critical review of each line of the departmental budget proposals. I would like to thank the Department Heads for their efforts in bringing together this budget during this time of transition.

STATE OF THE NEWMARKET ECONOMY

The Newmarket economy has begun to improve, as has the economies of the County, State, New England and the Country. At the end of August 2013 according to the US Bureau of Labor Statistics, the National Unemployment rate decreased. In 2013, it is 7.3%, as compared to 8.1% for the previous year. The State of New Hampshire was faring much better than the national average with an unemployment rate of 5% , a decrease of 0.7% over previous year. Rockingham County a very slight decrease to 5.3% unemployed. The Greater Portsmouth Labor market, which we are a part of, is experiencing an unemployment rate of 4.4%. Finally, the Town itself is lower with an unemployment rate of 3.6%, a decrease of 1%.



Another area to look at for indications on the state of the economy is the Consumer Price Index as determined by the Department of Labor Bureau of Statistics. In 2013, there was an increase in the consumer price index. While last year, in July the CPI-Urban National saw a 1.4% increase over the previous year, in July 2013 we saw a 2% increase over the previous year. In July 2013, the Northeast CPI-Urban average saw an increase of 1.1%, but only increased 1.9% in July 2013 over the previous year. For the Boston area, in July 2012 there was a 0.8% increase in the CPI over the previous year. This year, Boston area saw an increase of 1.8% over 2012.

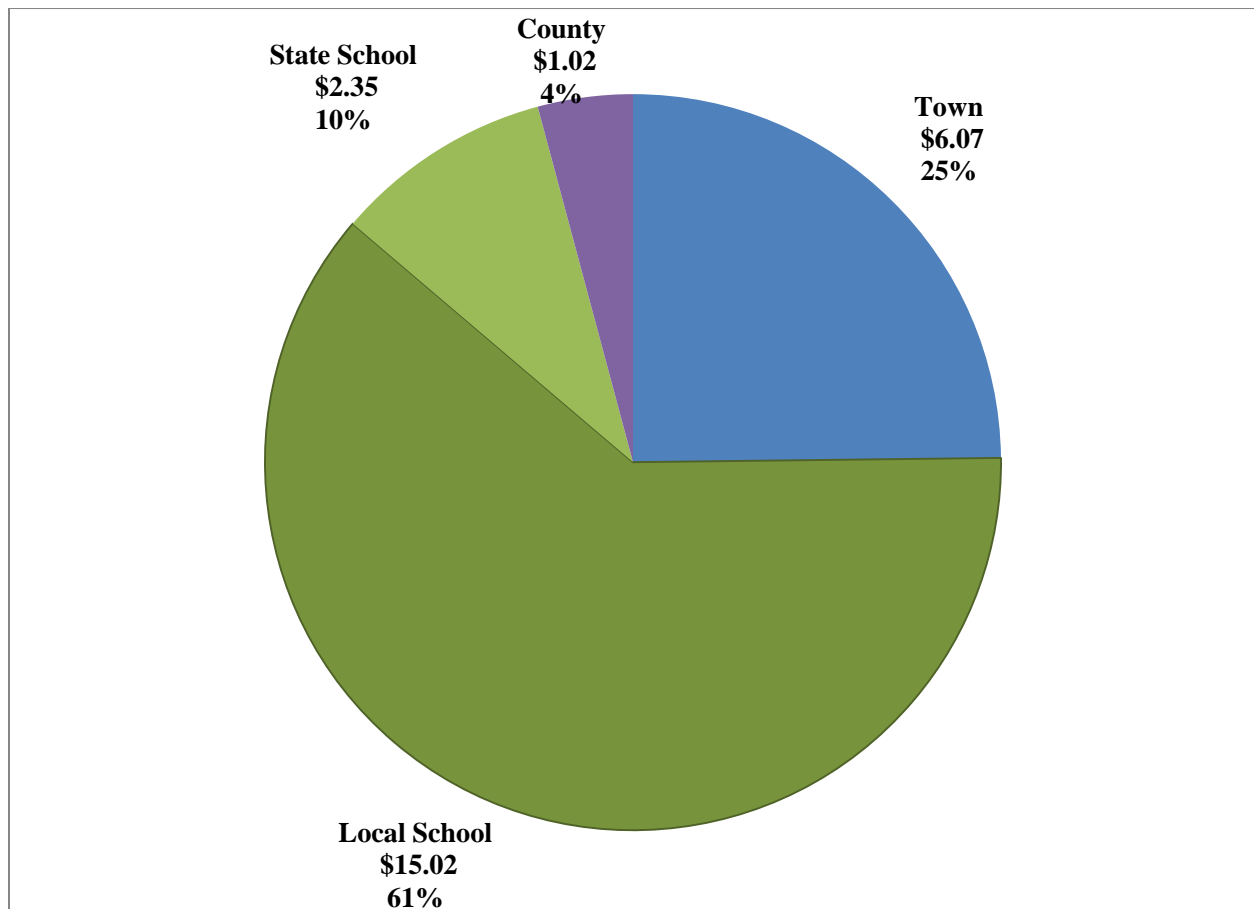


However, the Social Security Administration announced on October 8, 2012 that they will be providing social security recipients with a 1.5% increase in their annual compensation. From review of these figures, it seems that the economy is improving ever so slightly. The various issues with the national and international money markets that are gripping the global economy affect Newmarket, like every municipality in the country. If interest rates continue to be low, the Town will continue to have to estimate lower revenues on interest on investments. Another impact on the overall economy will be the effects of the Affordable Care Act of 2010, since it will begin to go into effect during this budget.

In addition, there are still serious concerns over consumer confidence and their abilities to spend. One of the largest areas besides taxes that the Town receives revenues is motor vehicle registrations. While we are seeing an increase in motor vehicle registrations, it is not to levels that we were once seeing.

ESTIMATED TAX RATE

The Town tax rate applies to each \$1,000 of assessed value in the Town. The rate is arrived by dividing the net appropriations (appropriations less net revenue) by the net assessed value (total value less exemptions.) We received the official tax rate from the NH Department of Revenue Administration on November 8. The total current tax rate estimate is \$24.46, an increase of \$0.79 over the previous year.

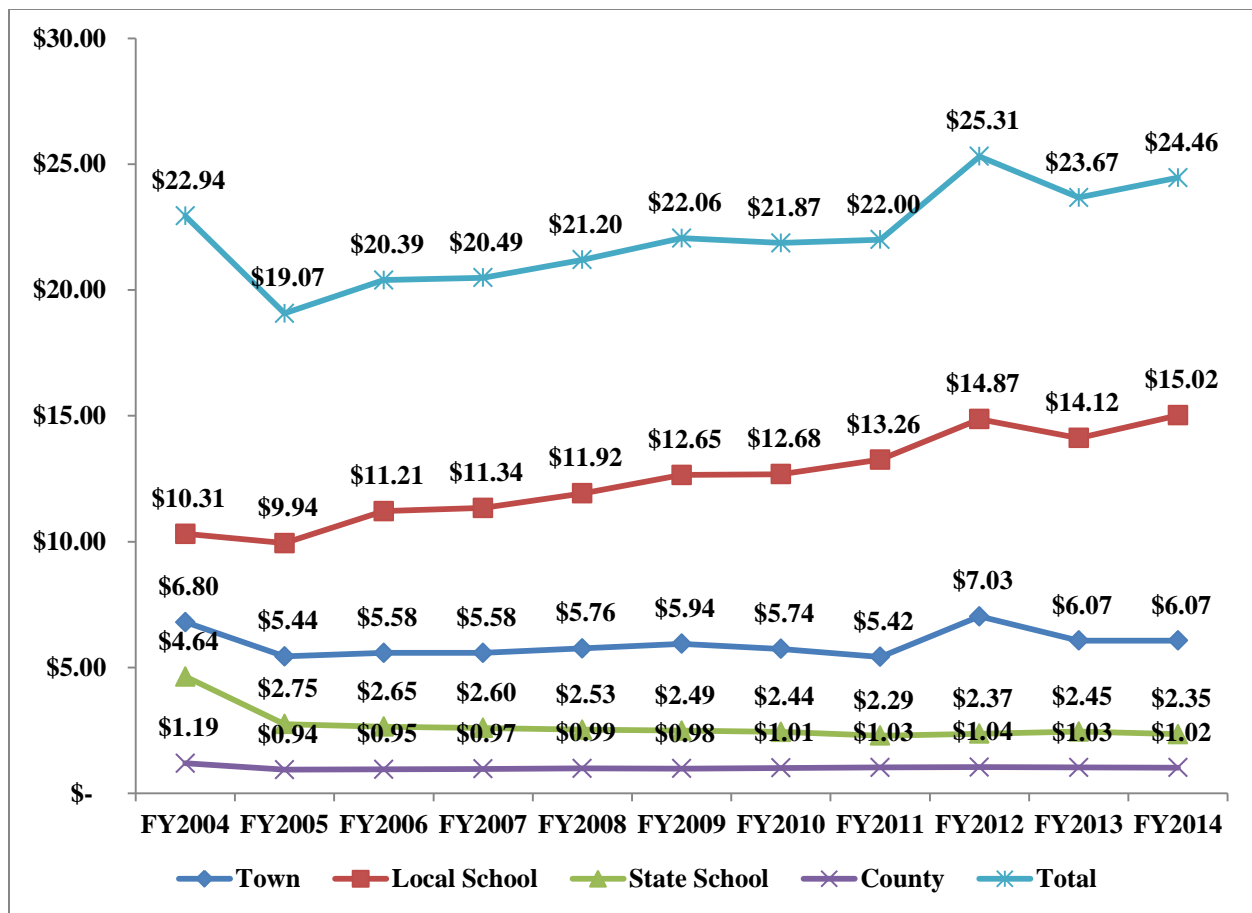


For 2013, the Town portion of the tax rate is \$6.07 or 25% of the total rate. Education is 71% of the tax rate (61% Local School and 10 % State School.) The remaining 4% are monies that the Town collects for the County.

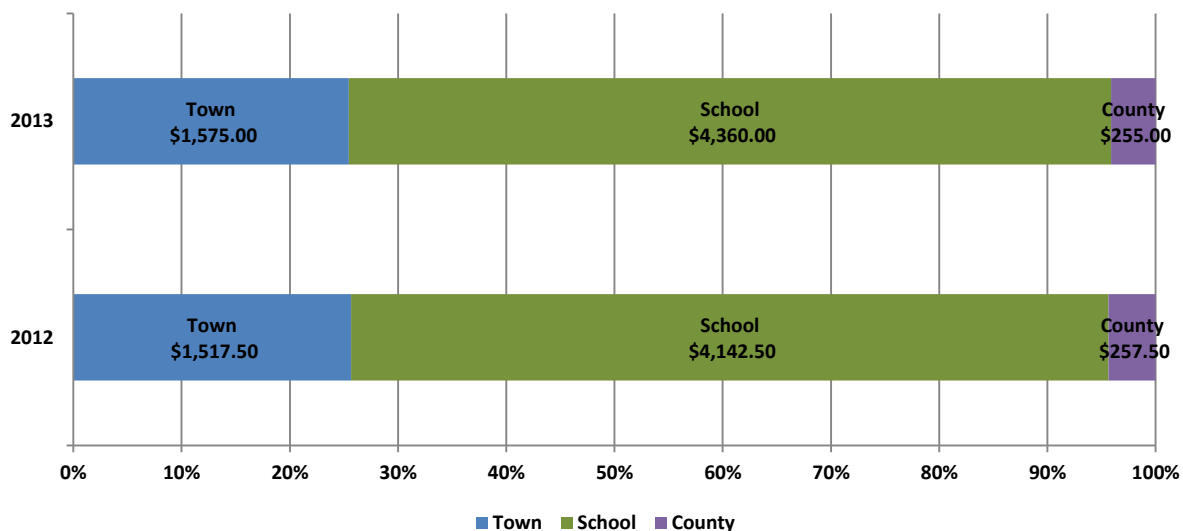
Tax bills are mailed biannually, the first in spring (May/June) and the second in the fall (October/November.) The first bill is based on 50 percent of the previous year's taxes and serves as a prepayment. The second bill reflects the annual tax rate set that month.

The Town's total assessed valuation is \$744,537,983.

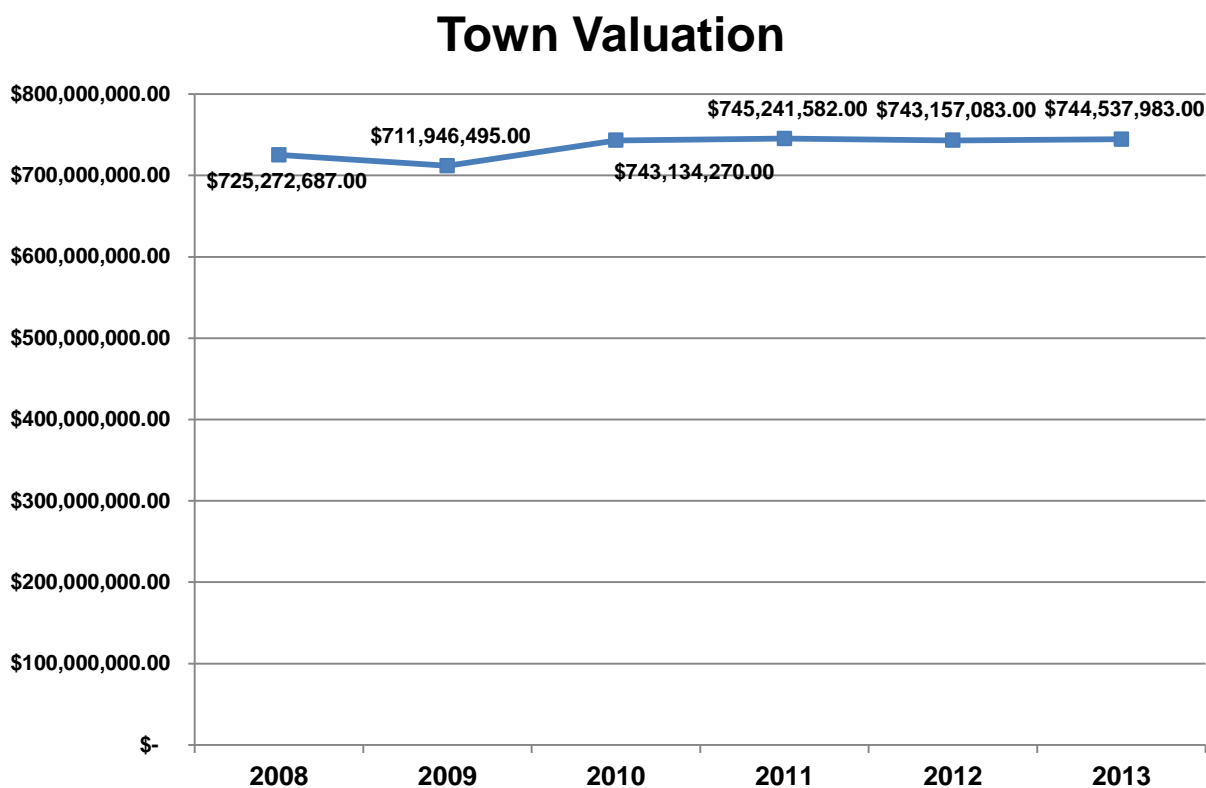
The following chart is a 10 year comparison of the tax rate.



Another way to look at this is to determine how the average home owner paying for each of the services. Currently, the average home value for the Town is \$250,000. Using the estimated 2012 Tax Rate of \$23.98, this means that the average home owner pays \$1,575 for Town services, \$4,360 for the combined Local and State School commitment and \$255 for the County portion. The combined average bill is \$6,190.



When we are reviewing the tax rate, we must also look at the Town's net valuation. The valuation of the Town is the total value of the buildings and land in the community. Since a majority of our revenues are generated through property taxes, this number is used to determine the rate. In 2013, the valuation of the Town was \$744,537,983. This was an increase from 2012 when it was \$743,157,083. What this means is that using the 2012 valuation, for every dollar of the tax rate raised; we would raise \$743,157 for our expenses. However, since the value of the town increased, for every dollar of the tax rate raised we now raise \$744,537. The following chart shows a five year history of the value of the Town.

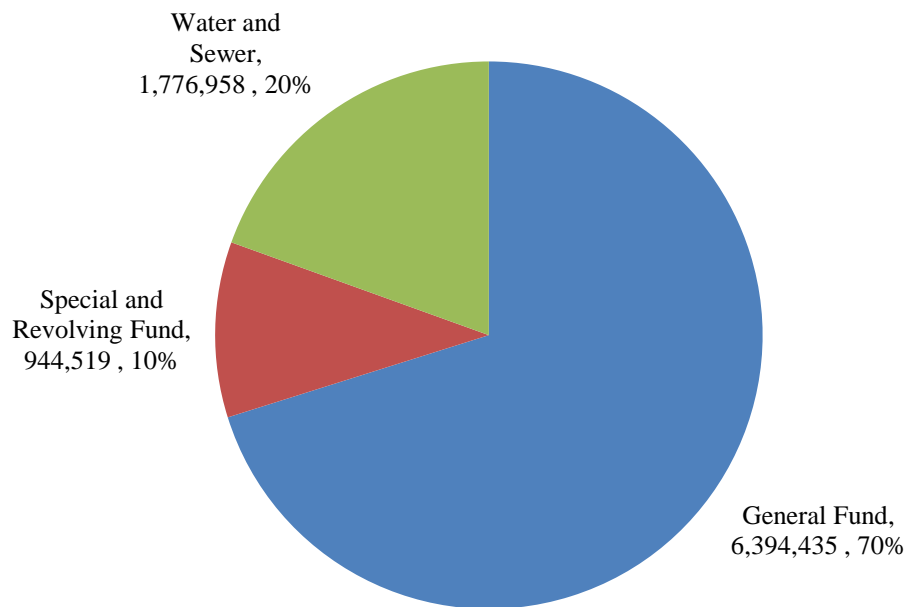


Finally, another area to review is Undesignated Fund Balance. This is difference between assets and liabilities. Undesignated Fund Balance is the portion of this that is not earmarked for a specific purpose. This is commonly referred to as the surplus. Annually, the Town Auditors must report this figure in our annual financial statement. In accordance with the NH Department of Revenue Administration recommended policy, the Town strives to keep between 5% and 10% of the total gross appropriations for the Town, School and County in the Fund Balance. Currently, we have 10.5% in the undesignated fund balance. The Town Council adopted a policy to attempt to budget the use of fund balance in their proposed budget versus determining this number after the budget is adopted. This would allow the Municipal Budget Committee and the voters an opportunity to review this figure. Below is a history of the fund balance and the usage since 2002.

Fund Balance Fiscal Year Ending	Unreserved Fund Balance	Fund Balance Used In Fiscal Year Ending	Unreserved Fund Balance Used	Unreserved Fund Balance Remaining	Tax Rate	Impact of Use of Fund Balance
2002	2,013,896	2003	280,000	1,733,896	\$ 24.20	\$ 0.91
2003	2,176,399	2004	1,130,000	1,046,399	\$ 22.94	\$ 2.58
2004	1,690,642	2005	430,000	1,260,642	\$ 19.07	\$ 0.87
2005	1,804,386	2006	555,000	1,249,386	\$ 20.39	\$ 0.83
2006	1,814,707	2007	490,000	1,324,707	\$ 20.49	\$ 0.72
2007	2,563,997	2008	490,000	2,073,997	\$ 21.20	\$ 0.70
2008	2,763,020	2009	550,000	2,213,020	\$ 22.06	\$ 0.77
2009	3,259,551	2010	800,442	2,459,109	\$ 21.87	\$ 1.10
2010	2,319,600	2011	1,370,000	949,600	\$ 22.00	\$ 1.92
2011	2,097,514	2012	-	2,097,514	\$ 25.31	\$ -
2012	1,362,628	2013	486,000	876,628	\$ 23.67	\$ 0.65
2013	2,380,062	2014	461,000	1,919,062	\$ 24.46	\$ 0.62

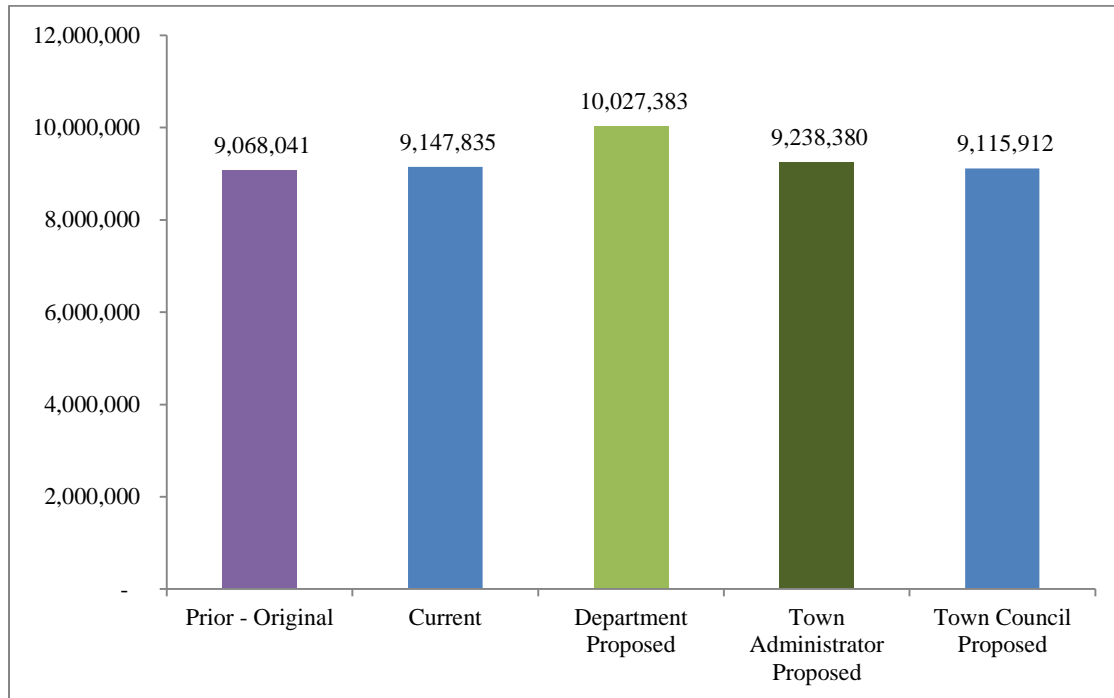
APPROPRIATIONS

The Town operating Budget is broken down into three categories, the General Fund, Special Funds, and Enterprise Funds. General Fund accounts for 70% of the total operational funding for the Town. In addition, there are two enterprise funds for Water and Sewer, which receives its funding from utility rate charges and not through taxation. The Enterprise Funds make up 20% of the total budget. Finally, there are special funds for the Solid Waste, Recreation and the Library. These funds make up 10% of the total budget. This year there is a significant decrease in both the revenues and expenditures under the category of Special Funds. In 2013, the Town Council created a Recreation Revolving Fund.



TOTAL APPROPRIATION SUMMARY

The proposed Total Appropriation for the Town as proposed is \$9,115,912. This is a decrease of \$31,923 or -0.35%. The following chart compares the Town's Total Appropriations for fiscal years ending 2013, 2014, the Department Heads proposed budget, the Town Administrator's proposed budget, and the Town Council's approved budget.



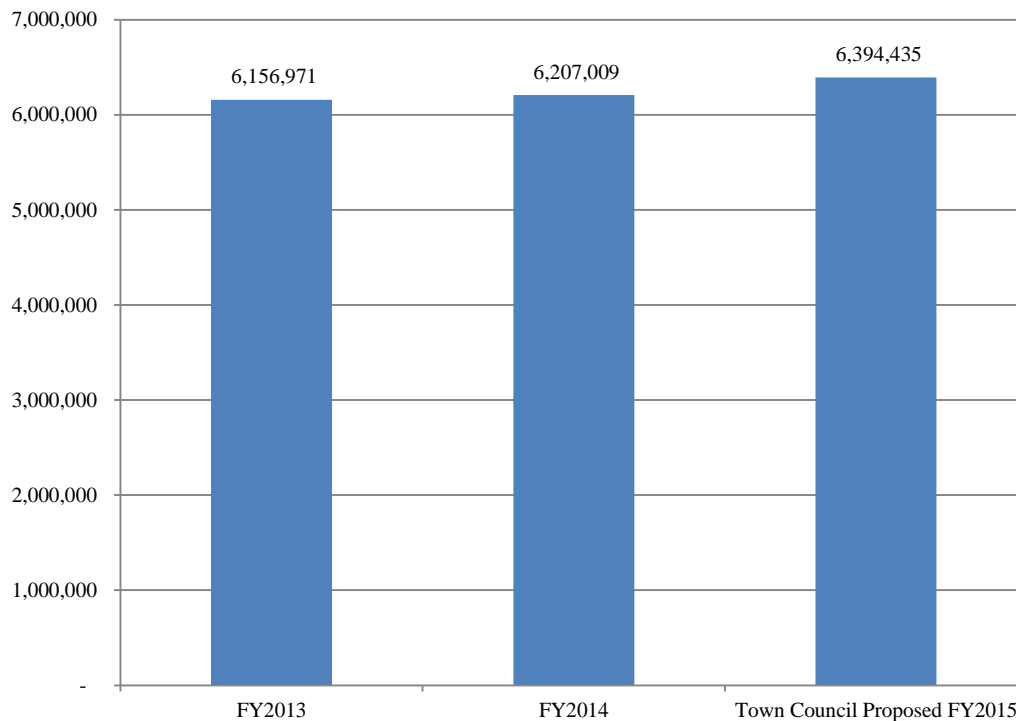
The changes in the budget are an increase of \$187,426 or 3% in the General Fund; \$193,691 or -17.02% in the Special Revenue Funds; and \$25,659 or -1.42%% in the Enterprise Funds. The reason for the large fluctuation in the General Fund and the Special Revenues is the creation of the Recreation Revolving Fund.

TOWN GENERAL FUND

GENERAL FUND APPROPRIATION SUMMARY

General Fund appropriations cover all general government services, such as fire, police and public works, which are not otherwise accounted for in a special revenue or enterprise fund. As was mentioned, this makes up 70% of the total Town appropriations.

The following chart is a three year comparison of the General Fund.

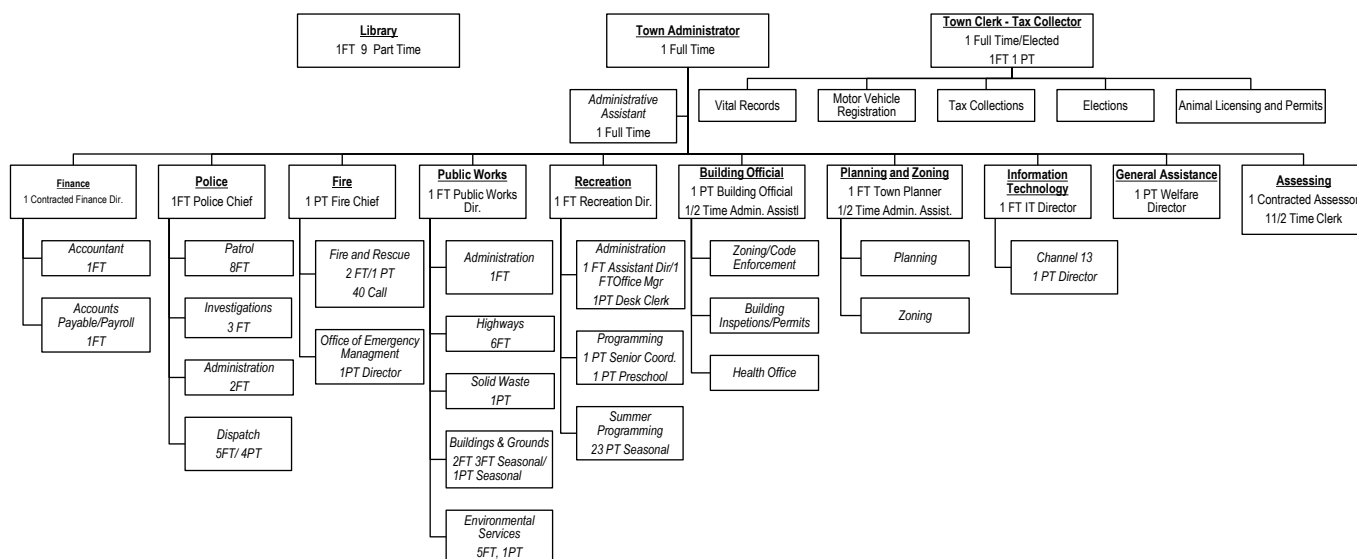


The largest components to the General Fund Budget are salaries and benefits, which are 51% of the General Fund Budget. General operations are second at 42%. Contribution to our Capital Reserve Funds is third at 5%. Finally, our Debt Service is 7% of the budget.

By Department, Human Resources, which includes all employee benefits and Town insurances is the largest budgetary department, making up 21% of the General Fund Budget. The Police Department is the second largest budgetary department, making up 20% of the overall General Fund Budget.

PERSONNEL SERVICES COSTS

As was previously mentioned, personnel services costs make up a majority of the operating budget. For informational purposes, the following is an organizational chart that shows staffing levels of the various departments.



As you are aware, the employees have not realized a wage increase in a number of years. The Fiscal Year 2014 budget included a merit pool, which will be used to distribute merit increases to employees based on job performance evaluations conducted by myself or the various department heads. This was a successful endeavor for both job performance and employee morale. I am including a merit pool in the proposed budget as well.

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After wages, the second largest areas of the personnel services budget are health benefits and other insurances. The Town has received notice from its health care provider that the Guaranteed Maximum Rate increase will increase for the coming fiscal year. The Town currently offers two plans: a point of service plan and an HMO plan. A vast majority have the HMO plan, with only two employees taking the point of service plan. The following are the estimated rates the Town may see next year:

		FY2014	FY2015	% Increase
<u>BCBS3T20(07) – RX10/20/45</u>	Single	\$ 9,394.32	\$ 10,528.60	9.8%

	Two-Person	\$ 18,788.76	\$20,630.06	9.8%
	Family	\$ 25,364.76	\$ 27,850.51	9.8%
<u>MTB10IPDED - RX10/20/45</u>	Single	\$ 8,703.72	\$ 9,556.68	9.8%
	Two-Person	\$ 17,407.32	\$ 19,113.24	9.8%
	Family	\$ 23,499.96	\$ 25,802.96	9.8%

We are not seeing any increase in our dental insurance as well. We are budgeting for a total healthcare impact of \$610,943, with \$518,565 coming from General Fund, \$16,397 from Special Funds, and \$95,778 from Enterprise Funds.

We are seeing a significant increase in our other insurances. We have received quotes from other providers and are switching providers. Workers Compensation is going up, however we are switching to a fiscal year program versus a calendar year billing cycle. We are combining FY14 with FY 15, so there is a reduction this year.

The New Hampshire Retirement System Rates are locked in for two years, with FY15 being the final year of this rate setting period.

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	<u>FY15 Pension Contribution %</u>	<u>FY15 Medical Subsidy %</u>	<u>FY 15 Total Contribution</u>
Group I	10.44%	0.33%	10.77%
Group II – Police	21.35%	3.95%	25.30%
Group II – Fire	23.79%	3.95%	27.74%

OTHER OPERATIONAL COSTS

Department Heads have been very cognizant of the need to hold the line when it came to their department operations. Overall there are few large increases in operational costs. Legal Department will see a slight increase due to the contract increase we agreed on with the new Town Attorney. Information Technology is seeking a slight increase for Channel 13 in order to continue to broadcast meetings online.

You will see an increase in the Public Works Department salary line. This is due to a reclassification of the Director of Public Works. Previously, the Director of Public Work's salary was partially funded by the Water and Sewer Funds. Since that position no longer oversees those departments, the position was fully funded through the general fund.

In addition, we have increased the engineering line in the Road and Sidewalk budget in order to begin engineering of the storm water system replacement.

We have increased the Planning Department by \$10,000 in order for the Town to begin to update its Master Plan.

The Fire Chief is requesting additional funds in his equipment purchase line in order to replace five portable radios. He requested 10, but I reduced this amount by half. In addition, the Fire Department now needs to budget for costs

associated with Exeter ALS. Previously, this was all covered by Exeter Hospital. Now, the Town must budget it as an expense and collect the revenues to offset these costs.

For Social Service Grants, we began a new process to review the funds that are given to the charities. We made sure that they are truly not for profit in addition to reviewing the number of Newmarket residents they serve. They had a strict deadline to meet to get this information into the Town. Only the Child Advocacy Center did not meet that deadline, and they are not included in my proposed budget.

DEBT SERVICE

Debt Service is the combined principal, interest on any bonds the town has issued. Currently, we are budgeting \$141,550, for these repayments. This figure dropped by \$136,000 after the Town finally closed out the repayment of the construction of the Public Works/Fire Station facility.

CAPITAL ITEMS

The Capital Improvement Committee is recommending \$689,225, in general fund contributions to various Capital Reserve Funds in the FY2015 operating budget. This would be a 146.81% increase over the previous year. After reviewing the requests, the Town Council is proposing a Capital Improvement Budget of \$296,113. This represents 6.04% increase over the previous year.

Account Description	Approved FY 2014	Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015	Town Council Proposed FY 2015
CAP RES -REVALUATION	40,000	40,000	40,000	10,000
CAP RES - FIRE DEPARTMENT	50,000	76,250	50,000	50,000
CAP RES - PUBLIC WORKS	130,000	168,000	130,000	130,000
CAP RES - POLICE VEHICLES	47,256	55,425	50,000	50,000
CAP RES - LIBRARY		8,700		
CAP RES - BUILDING IMPROVEMENT				
CAP RES - WATERFRONT IMPROVEMENTS				
CAPITAL RESERVE POLICE DISPATCH EQUIP				
CAP RES - RECREATION FACILITIES	2,000	24,050	5,000	5,000
CAP RES - TECHNOLOGY		20,000	10,000	10,000
CIP - CABLE TV		22,500		
CAP RES VETS MEM TRUST		14,000		
CAP RES - SIDEWALK DEVELOPMENT		25,000		
CAP RES - STORMWATER MGT	10,000	41,113	41,113	41,113
CAP RES - TOWN CLOCK		2,000		
<i>Total operating expenditures</i>	<i>279,256</i>	<i>497,038</i>	<i>326,113</i>	<i>296,113</i>

SPECIAL AND REVOLVING FUNDS

Historically, the Town has had three special funds: Library; Solid Waste and Recreation. These funds are set up so the revenues that they generate go directly back to the operations of their departments. However, when revenues do not cover the cost of their operations, the Town will provide them with a subsidy through taxation.

Beginning in fiscal year 2015, administration of the Recreation Department will become part of the General Fund's budget, while its programs will become a revolving fund. One of the goals of the Town Council was to establish the Recreation programming as an entity separate from the general fund. In order to do this, the Town Council established the Recreation Revolving fund. As such, revenues collected from year to year for recreation programming will accumulate from year to year, unlike normal municipal funds which "lapse" at the end of each fiscal year. This would allow programming for the recreation department to start to become self-sufficient. Some programs will be popular and generate excess revenues, while other popular ones may not generate as much revenue, the excess revenues of other programs can subsidize it. Currently, all programming is paid for by tax dollars with the revenues from the programming going into the general fund to offset the costs.

The Recreation Administration Budget is \$204, 114. This covers the salaries of the Recreation Director, the year round staff as well as costs associated with this. It also includes the funds to run the Senior Center.

The Recreation Revolving Fund is \$191,172. This budget covers all costs associated with the running of the programs, including part-time seasonal staff. This budget is offset one to one by fees collected from participants.

The Library is requesting \$303,736 or a 0.93% increase over the previous year. The Library is governed by an independently elected Board of Library Trustees.

Solid Waste is being budgeted at \$449,611, which is a -0.14% decrease over the previous year. This change represents actual costs.

ENTERPRISE FUNDS

The Town of Newmarket has two Enterprise Funds for the operations of the Town's Water and Sewer systems. These funds are supported by user fees and do not impact the property tax rate.

Expenditures

The Water Fund is proposed at \$829,062 or a decrease of \$(61,141) or -2.3%. While there was a decrease in the Water Fund, there is a significant operational change. The Director of Public Works no longer oversees the Water and Sewer Department. As such, the portion of his salary paid for by the Enterprise Funds was removed.

The Sewer Fund is proposed with a decrease at \$947,896 or (0.64)%. The reason for the decrease in this fund is similar to that of the Water Fund.

Capital Expenditures

The Capital Improvement Committee is recommending \$554,700 in contributions to the Water and Sewer Department Capital Reserve funds. This is an increase of \$44,900 over FY204. The Town Council reviewed this and is recommending \$460,000 or a decrease of 10% over the previous year.

General Overview	Current	FY2014	FY2015	FY2015
by Department	Balance	Requests	CIP Committee	Town Council
	9/1/2013	Approved	Requests	Recommendation
ENTERPRISE FUNDS				
Water Department CRF	\$ 1,194,690	359,800	407,500	360,000
Sewer Department CRF	741,092	150,000	147,200	100,000
SUBTOTAL (ENTERPRISE FUNDS)	\$1,935,782	509,800	554,700	\$ 460,000

The Water Fund is not anticipating withdrawing any funds to make any purchases this coming fiscal year. They will be placing \$16,800 in the fund for vehicle replacement; \$100,000 to go towards the development of the Tucker Well, and the remainder would be for upgrades to the system in a future fiscal year. The Water Fund is

The Sewer Department is proposing adding \$100,000 to its Capital Reserve Fund. Of this \$16,800 would be for the future replacement of vehicles (shared with Water) and the remainder of the funds being included for future upgrades.

REVENUES

When people think of the Town's revenue sources, most only think of the Town's property tax. While it does make up a significant amount, we do collect revenues from different sources, such as motor vehicle registrations, utility fees and other fees the Town collects. As I have mentioned previously, the Town is not immune from the fluctuation in the economy that everyone else is facing. Last year we estimated \$4,906,956 in revenues for the Town. We are estimating that at the end of the FY2015, we are going to see a slight in additional revenues. In the coming year, I am estimating to be \$4,869,586 or a decrease of -0.76%, which is due to the removal of recreation programs from the operating budget. Please be aware that these figures are just estimates and the Department of Revenue Administration allows the Town to revise these rates prior to tax rate setting if we see any changes in the budget.

	Prior 2013	Current 2014	Town Council Proposed 2015
Revenue:			
Taxes (Land Use, PILOT, Int on Taxes)	\$ 118,500	\$ 108,500	\$ 108,500
Licenses, Permits & Fees	1,255,300	1,315,300	1,378,938
From State	559,006	571,916	571,916
Charges for Service	129,850	139,850	139,850
Misc. Revenue	24,000	74,601	74,601
From Special Revenue Funds	454,431	454,431	435,622
From Capital Project Funds		-	-
Sewer	926,937	932,760	926,637
Water	843,230	848,597	829,062
From Capital Reserve Funds	77,245		
From Trusts	-		
Use of Fund Balance	486,000	461,000	404,460
Total revenues	4,874,499	4,906,956	4,869,586
Percentage increase		0.67%	-0.76%

OVERALL TAX IMPACT

The following number would be an estimate impact on the tax rate for the next year. Again, this is just an estimate, and revenues, war service credits, the valuation of the Town as well as other factors will probably change prior to the State setting the tax rate in the fall of 2014. This estimate takes into consideration that there is no increase in the Town's valuation and we have the same number of War Service credits.

If the budget were to pass as presented, it would represent an increase of twenty four cents over the previous tax rate.

The following is a comparative breakdown:

The following number would be an estimate impact on the tax rate for the next year. Again, this is just an estimate, and revenues, war service credits, the valuation of the Town as well as other factors will probably change prior to the State setting the tax rate in the fall of 2014. This estimate takes into consideration that there is no increase in the Town's valuation and we have the same number of War Service credits.

If the budget were to pass as presented, it would represent no increase over the estimated current tax rate.

The following is a comparative breakdown:

	FY2013	FY2014	Dept. Proposed FY15	Town Administrator Proposed FY15	Town Council Proposed FY2015
Gross Appropriation	9,068,043	9,147,835	10,027,383	9,238,380	9,115,912
Less Revenues	4,874,499	4,906,956	4,795,829	4,817,586	4,869,586
Less Shared Revenues	-	-	-	-	-
Add: Overlay	148,575	100,000	100,000	100,000	100,000
Add: War Service Credits	175,000	175,000	175,000	179,000	179,000
Net Town Appropriation	4,517,119	4,690,879	5,506,554	4,699,794	4,521,326
Assessed value	743,157,083	744,537,983	744,537,983	744,537,983	744,537,983
Estimated Tax rate	\$ 6.07	\$6.07	\$7.40	\$6.31	\$6.07

THE TOWN *of* NEWMARKET, NH

FISCAL YEAR 2013-2014 PROPOSED BUDGET

Summary of All Funds

	Fiscal Year (Budget Only)						
	Prior 2012	Prior - Original 2013	Prior - Final 2013	Current 2014	Department	Town	Town Council
					Proposed 2015	Administrator Proposed 2015	Proposed 2015
Revenue:							
Taxes (Land Use, PILOT, Int on Taxes)	\$	\$ 118,500	\$ 118,500	\$ 108,500	\$ 108,500	\$ 108,500	\$ 108,500
Licenses, Permits & Fees		1,255,300	1,255,300	1,315,300	1,315,300	1,315,300	1,378,938
From State		559,006	559,006	571,916	571,916	571,916	571,916
Charges for Service		129,850	129,850	139,850	139,850	139,850	139,850
Misc. Revenue		24,000	24,000	74,601	74,601	74,601	74,601
From Special Revenue Funds		454,431	454,431	454,431	435,622	435,622	435,622
From Capital Project Funds				-	-	-	-
Sewer		926,937	926,937	932,760	973,837	926,637	926,637
Water		843,230	843,230	848,597	890,203	840,700	829,062
From Capital Reserve Funds		77,245	77,245				
From Trusts		-	-				
Use of Fund Balance		486,000	486,000	461,000	286,000	404,460	404,460
Total revenues	-	4,874,499	4,874,499	4,906,956	4,795,829	4,817,586	4,869,586
Percentage increase				0.67%	-2.26%	-1.82%	-0.76%
Expenditures:							
Town Council	18,985	18,985	18,979	18,985	19,050	19,050	19,050
Town Administrator	162,767	162,767	171,193	175,187	179,326	177,144	176,144
Finance Department	207,849	219,607	200,506	209,685	211,175	211,175	199,175
Human Resources	1,504,461	1,277,407	1,351,198	1,363,234	1,387,889	1,387,489	1,385,709
Town Clerk/Town Collector	174,759	177,880	179,680	182,130	166,544	166,544	166,544
Code enforcement	72,908	68,908	59,438	63,908	69,564	66,723	66,723
Welfare	128,950	113,200	44,600	64,200	102,870	64,720	64,720
Assessor	76,085	74,785	60,895	73,223	73,523	69,673	66,723
Legal	50,000	50,000	74,000	67,500	85,000	75,000	75,000
Planning	144,686	119,169	119,169	120,113	131,153	130,153	128,153
Conservation Commission	1,070	610	610	1,941	1,941	1,941	1,941
Economic Development	4,000	2,000	2,000	2,000	2,000	1,000	1,000
Debt Service	154,300	286,050	283,267	281,800	141,550	141,550	141,550
Information Technology	167,285	148,930	145,083	164,430	175,639	172,139	169,539
Police	1,250,989	1,251,497	1,219,237	1,263,503	1,262,752	1,264,752	1,264,752
PW Administration	443,120	427,414	388,314	398,718	422,247	417,247	417,247
Roadway and sidewalk	346,495	344,215	374,925	346,690	588,886	384,070	384,070
Street Lighting	47,000	45,000	45,000	45,800	46,250	46,250	46,250
Bridges	2,000	500	500	500	500	500	-
Buildings and grounds	435,227	445,728	468,703	451,050	455,362	449,362	449,362
Cemetery	36,030	34,590	35,540	35,915	37,163	36,963	36,963
Vehicles	249,489	192,540	197,840	189,860	202,810	202,810	174,810

Summary of All Funds

Fiscal Year (Budget Only)

	Prior 2012	Prior - Original 2013	Prior - Final 2013	Current 2014	Department Proposed 2015	Town Administrator Proposed 2015	Town Council Proposed 2015
Fire Rescue	292,528	304,590	322,095	297,983	394,385	350,385	350,385
Emergency Management	1,450	1,450	1,450	1,950	1,950	1,950	1,950
Grants	71,695	67,048	67,048	67,048	67,048	67,048	67,048
Social Services Grants	46,500	40,400	44,000	40,400	39,400	39,400	39,400
Capital Reserve	494,900	281,701	281,701	279,256	689,225	326,113	296,113
Library	277,855	284,130	284,130	300,931	303,736	303,736	303,736
Recreation (FY 2015 - GF Only)				-	204,114	204,114	204,114
Recreation (FY 2015 - Revolving Fund Only)	400,983	393,938	393,938	387,053	191,172	191,172	191,172
Solid Waste	458,437	441,577	441,577	450,225	487,861	479,611	449,611
Water	852,965	843,230	843,230	848,597	890,203	840,700	829,062
Waste Water	902,617	948,195	948,195	954,019	995,096	947,896	947,896
Downtown TIF	170,725						
Total expenditures	9,649,110	9,068,041	9,068,041	9,147,835	10,027,383	9,238,380	9,115,912
Percentage increase				0.88%	9.61%	0.99%	-0.35%
Less: Shared Revenues	-	-	-	-	-	-	-
Add: Overlay		148,575	148,575	100,000	100,000	100,000	100,000
Add: War Service Credits		175,000	175,000	175,000	175,000	179,000	175,000
Net Town Appropriation	9,649,110	4,517,117	4,517,117	4,515,879	5,506,554	4,699,794	4,521,326
Assessed value		743,157,083	743,157,083	744,537,983	744,537,983	744,537,983	744,537,983
Tax rate	\$ #DIV/0!	\$ 6.07	\$ 6.07	\$ 6.07	\$ 7.40	\$ 6.31	\$ 6.07

Town of Newmarket
2015 Budget Worksheet

Department: Town Council Department Code: 132

Current Account Number	New Account Number	Account Description	2012		2013			2014		Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015	Town Council Proposed FY 2015
			Original Budget	Act. Exp.	Original Budget	Final Budget	Act. Exp.	Original Budget	Act. Exp.			
01-401-100-0000	0001-132-4131-00-01200-00000	TC - ELECTED SALARIES										
		Position:										
		Chairman	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000
		Councilor	1,500	1,500	1,500	1,500	1,500	1,500	750	1,500	1,500	1,500
		Councilor	1,500	1,500	1,500	1,500	1,500	1,500	750	1,500	1,500	1,500
		Councilor	1,500	1,500	1,500	1,500	1,500	1,500	750	1,500	1,500	1,500
		Councilor	1,500	1,500	1,500	1,500	1,500	1,500	750	1,500	1,500	1,500
		Councilor	1,500	1,500	1,500	1,500	1,500	1,500	750	1,500	1,500	1,500
		Councilor	1,500	1,500	1,500	1,500	1,500	1,500	750	1,500	1,500	1,500
		Councilor	1,500	1,500	1,500	1,500	1,500	1,500	750	1,500	1,500	1,500
		Total	11,000	11,000	11,000	11,000	11,000	11,000	5,500	11,000	11,000	11,000
		Total number of positions	7	7	7	7	7	7	7	7	7	7
01-401-103-0000	0001-132-4131-01-01150-00000	TC - PART-TIME										
		Position:										
		Recording secretary	7,735	3,592	7,735	7,735	4,144	7,735	1,054	7,800	7,800	7,800
		Total	7,735	3,592	7,735	7,735	4,144	7,735	1,054	7,800	7,800	7,800
		Total number of positions	1	1	1	1	1	1	1	1	1	1
		Grand total salaries	18,735	14,592	18,735	18,735	15,144	18,735	6,554	18,800	18,800	18,800
		Grand total number of positions	8	8	8	8	8	8	8	8	8	8
01-401-190-0000	0001-132-4131-00-03200-00000	TC - TRAINING	250	-	250	10	10	250	-	250	250	250
01-401-202-0000	0001-132-4131-00-06100-00000	TC - GENERAL SUPPLIES	-	240	-	234	383	-	-	-	-	-
01-401-222-0000	0001-132-4131-00-03100-00000	TC - COMMITTEE SUPPORT	-	45	-		-	-	-	-	-	-
01-401-450-0000	0001-132-4131-00-00000-00000	TC - CONTINGENCY/GRANTS	-	270	-		-	-	-	-	-	-
		Total operating expenditures	250	555	250	244	393	250	-	250	250	250
		Department total	\$ 18,985	\$ 15,147	\$ 18,985	\$ 18,979	\$ 15,536	\$ 18,985	\$ 6,554	\$ 19,050	\$ 19,050	\$ 19,050
		Percent increase/(decrease)		79.78%	0.00%	-0.03%	81.86%	0.03%	34.52%	0.34%	0.34%	0.34%

Narrative:

a - As of September 30, 2013

Town of Newmarket
2015 Budget Worksheet

Department: Town Administrator Department Code: 132

Current Account Number	New Account Number	Description	2012		2013			2014 ^a		Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015	Town Council Proposed FY 2015
			Original Budget	Act. Exp.	Original Budget	Final Budget	Act. Exp.	Original Budget	Act. Exp.			
01-402-101-0000	0001-132-4132-00-01100-00000	TA - FULL TIME SALARIES										
		Position:										
		Town Administrator	\$ 116,517	\$ 77,427	\$ 116,517	\$ 118,437	\$ 109,801	\$ 80,160	\$ 26,157	\$ 80,160	\$ 80,160	\$ 80,160
		Executive Secretary		45,084			48,727	48,277		49,234	49,234	49,234
		Director of Admin. Svc.		0			-	-	-			
		Total	116,517	122,510	116,517	118,437	158,528	128,437	26,157	129,394	129,394	129,394
		Total number of positions	1	2	1	1	3	2	2	2	2	2
01-402-103-0000	0001-132-4132-00-01150-00000	TA - PART TIME SALARIES										
		Position:										
		Part-time Secretary		2,777	3,000	4,106	5,331	3,000	2,434	5,682	4,000	4,000
		Total	-	2,777	3,000	4,106	5,331	3,000	2,434	5,682	4,000	4,000
		Total number of positions	-	1	1	1	1	1	1	1	1	1
		Grand total salaries	116,517	125,287	119,517	122,543	163,859	131,437	28,591	135,076	133,394	133,394
		Grand total number of positions	1	3	2	2	4	3	3	3	3	3
01-402-190-0000	0001-132-4132-00-01150-00000	TA - TRAINING/STAFF DEV	3,000	191	3,000	2,000	2,271	3,000	176	3,000	3,000	3,000
01-402-201-0000	0001-132-4132-00-05600-00000	TA - POSTAGE	4,000	3,071	3,000	3,000	2,563	3,000	453	3,000	3,000	3,000
01-402-202-0000	0001-132-4132-00-06100-00000	TA - GENERAL SUPPLIES	12,000	10,756	11,000	11,000	10,170	11,000	689	11,000	11,000	11,000
01-402-301-0000	0001-132-4132-01-05300-00000	TA - COMMUNICATION SERVICES	4,000	3,486	4,000	4,000	3,704	4,000	760	4,000	4,000	4,000
01-402-310-0002	0001-132-4132-00-08100-00000	TA - DUES/SUBSCRIPTIONS	7,000	8,372	7,000	9,600	8,710	7,500	1,036	8,000	8,000	8,000
01-402-310-0003	0001-132-4132-00-05400-00000	TA - ADVERTISING	2,500	8,320	2,500	7,400	5,723	2,500	623	2,500	2,500	2,500
01-402-310-0005	0001-132-4132-00-06400-00000	TA - BOOKS	750	1,544	750	750	265	750	-	750	750	750
01-402-402-0000	0001-132-4132-00-04300-00000	TA - EQUIPMENT MAINTENA	6,000	8,027	5,000	5,900	8,167	5,000	1,952	5,000	5,000	5,000
01-402-501-0000	0001-132-4132-00-05500-00000	TA - PRINTING/PUBLISHING	4,500	2,791	4,500	2,500	2,859	4,500	190	4,500	4,000	3,000
01-402-702-0000	0001-132-4132-00-03210-00000	TA - CONTRACTED SERVICE	2,500	9,336	2,500	2,500	2,164	2,500	625	2,500	2,500	2,500
		Total operating expenditures	46,250	55,894	43,250	48,650	46,596	43,750	6,504	44,250	43,750	42,750
		Department total	\$ 162,767	\$ 181,181	\$ 162,767	\$ 171,193	\$ 210,456	\$ 175,187	\$ 35,095	\$ 179,326	\$ 177,144	\$ 176,144
		Percent increase/(decrease)		111.31%	0.00%	5.18%	122.93%	2.33%	20.03%	2.36%	1.12%	0.55%

Narrative:

a - As of September 30, 2013
b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

Town of Newmarket
2015 Budget Worksheet

Department: Finance Department Department Code: 151

Current Account Number	New Account Number	Account Description	2012		2013			2014 ^a		Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015	Town Council Proposed FY 2015
			Original Budget	Act. Exp.	Original Budget	Final Budget	Act. Exp.	Original Budget	Act. Exp.			
01-403-100-0000	0001-151-4151-00-01200-00000	FINANCE - ELECTED OFFICIALS										
		Position:										
		Town Treasurer	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 1,250	\$ 5,000	\$ 5,000	\$ 5,000
		Trustee of Trust Funds (3)	900	900	900	900	900	900	-	900	900	900
		Total	5,900	5,900	5,900	5,900	5,900	5,900	1,250	5,900	5,900	5,900
		Total number of positions	4	4	4	4	4	4	4	4	4	4
01-403-101-0000	0001-151-4151-00-01100-00000	FINANCE - FULL TIME SALARIES										
		Position:										
		Finance Director	124,613	117,860	136,326	137,126	73,069	80,000	35,352	80,000	80,000	70,000
		Staff Accountant		57,064			59,716	56,326		57,450	57,450	57,450
		A/P, Payroll, Water, and Sewer Accountant					24,857	30,659		31,275	31,275	31,275
		Total	124,613	117,860	136,326	137,126	157,641	166,985	35,352	168,725	168,725	158,725
		Total number of positions	1	2	1	1	3	3	1	3	3	3
01-403-103-0000	0001-151-4151-00-01150-00000	FINANCE - PART TIME SALARIES`										
		Position:										
		Payroll Accountant	39,551	27,687	40,581	28,580	16,411					
		A/P and A/R Accountant										
		A/P, Water, and Sewer Accountant		13,936			18,434					
		Total	39,551	41,623	40,581	28,580	34,845	-	-	-	-	-
		Total number of positions	1	2	1	1	2	-	-	-	-	-
		Grand total salaries	170,064	165,383	182,807	171,606	198,387	172,885	36,602	174,625	174,625	164,625
		Grand total number of positions	6	8	6	6	9	7	5	7	7	7
01-403-190-0000	0001-151-4151-00-03200-00000	FINANCE- TRAINING/STAFF DEV	1,000	532	1,000	1,000	383	1,000	43	1,000	1,000	1,000
01-403-202-0000	0001-151-4151-00-06100-00000	FINANCE - GENERAL SUPPLIES	5,600	4,745	5,600	5,600	5,036	5,600	1,023	5,600	5,600	5,600
01-403-301-0000	0001-151-4151-00-05300-00000	FINANCE - COMMUNICATIONS S	2,300	1,294	2,300	2,300	2,026	2,300	543	2,300	2,300	2,300
01-403-310-0001	0001-151-4151-01-03200-00000	FINANCE - BUDGET COMMITTEE	500	187	200	200	213	200	-	200	200	200
01-403-310-0002	0001-151-4151-00-08100-00000	FINANCE - DUES/SUBSCRIPTION	385	-	300		-	300	-	300	300	300
01-403-402-0000	0001-151-4151-00-04300-00000	FINANCE - EQUIPMENT MAINTENANCE	1,200	587	600		-	600	323	2,600	2,600	2,600
01-403-703-0000	0001-151-4151-00-03300-00000	FINANCE - AUDIT	26,800	35,046	26,800	19,800	19,800	26,800	-	20,550	20,550	20,550
	New Account	FINANCE - ADVERTISING								4,000	4,000	2,000
		Total operating expenditures	37,785	42,391	36,800	28,900	27,457	36,800	1,932	36,550	36,550	34,550
		Department total	\$ 207,849	\$ 207,774	\$ 219,607	\$ 200,506	\$ 225,844	\$ 209,685	\$ 38,534	\$ 211,175	\$ 211,175	\$ 199,175
		Percent increase/(decrease)		99.96%	5.66%	-8.70%	112.64%	4.58%	18.38%	0.71%	0.71%	-5.01%

Narrative:

01-403-310-0002 - Finance - Dues/Subscriptions - Finance Directors typically belong to several municipal finance organizations, which provide industry guidance.

01-403-703-0000 - Finance - Audit - The Town has a three year contract with three one-year extensions for audit services. FY 2015 appropriation is for the FY 2014 audit.

01-403-402-0000 - Finance - Equipment Maintenance - Includes one computer replacement and furniture for FY 2015. Printers and copiers are expected to be replaced in FY 2018 and 2019.

- Finance - Advertising - Increase is due to RFP/RFQ advertising costs.

a - As of September 30, 2013

b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

Town of Newmarket
2015 Budget Worksheet

Department: Town Clerk/Collector Department Code: 154

Current Account Number	New Account Number	Account Description	2012		2013			2014		Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015	Town Council Proposed FY 2015
			Original Budget	Act. Exp.	Original Budget	Final Budget	Act. Exp.	Original Budget	Act. Exp.			
01-405-101-0000	0001-154-4154-00-01100-00000	TC/TC - FULL TIME SALARIES										
		Position:										
		Town Clerk/Tax Collector	\$ 107,786	\$ 62,003	\$ 107,784	\$ 113,584	\$ 63,628	\$ 60,422	\$ 12,157	\$ 52,000	\$ 52,000	\$ 52,000
		Deputy Town Clerk/Tax Collector		47,363			47,901	47,362		47,362	47,362	47,362
		Total	107,786	109,366	107,784	113,584	111,529	107,784	12,157	99,362	99,362	99,362
		Total number of positions	1	2	1	1	2	2	1	2	2	2
		TC/TC - PART TIME SALARIES										
		Position:										
01-405-103-0000	0001-154-4154-00-01150-00000	Part-time clerk	30,061	27,095	30,053	28,053	27,698	28,365	10,096	26,581	26,581	26,581
01-405-103-0070	0001-154-4154-00-01150-10000	Election officials ^c	5,040	4,095	7,290	7,290	6,641	4,140		6,540	6,540	6,540
		Total	35,101	31,190	37,343	35,343	34,339	32,505	10,096	33,121	33,121	33,121
		Total number of positions	1	1	1	1	1	1	1	1	1	1
		Grand total salaries	142,887	140,556	145,127	148,927	145,868	140,289	22,253	132,483	132,483	132,483
		Grand total number of positions	2	3	2	2	3	3	2	3	3	3
01-405-190-0000	0001-154-4154-00-03200-00000	TC/TC - TRAINING STAFF DEVEL	3,170	1,436	3,170	3,170	1,924	3,170	358	3,570	3,570	3,570
01-405-201-0000	0001-154-4154-00-05600-00000	TC/TC - POSTAGE	10,636	10,426	10,832	5,832	5,058	11,436	801	6,966	6,966	6,966
01-405-201-1000		TC/TC - SPECIAL POSTAGE				5,700	4,608		224	5,600	5,600	5,600
01-405-202-0000		TC/TC - GENERAL SUPPLIES	3,705	2,425	3,265	3,265	3,209	3,290	1,133	3,300	3,300	3,300
01-405-301-0000	0001-154-4154-00-05300-00000	TC/TC - COMMUNICATION SERV	1,600	1,427	1,600	1,600	1,456	1,500	250	1,600	1,600	1,600
01-405-310-0002	0001-154-4154-00-08100-00000	TC/TC - DUES/SUBSCRIPTIONS	585	607	585	485	421	650	150	650	650	650
01-405-310-0003	0001-154-4154-00-05400-00000	TC/TC - ADVERTISING	200	28	200		-	200	-	200	200	200
01-405-310-0070		TC/TC - ELECTION/REGISTRAR	4,450	3,526	6,575	5,875	6,654	3,125	200	4,975	4,975	4,975
01-405-402-0000	0001-154-4154-00-04300-00000	TC/TC - EQUIPMENT MAINTENANCE	1,426	1,459	1,426	726	426	1,370	131	1,400	1,400	1,400
01-405-702-0000	0001-154-4154-00-03300-00000	TC/TC - DEED RESEARCH	2,600	2,903	2,600	2,600	2,649	2,600	110	2,600	2,600	2,600
01-405-800-0000	0001-154-4154-00-07410-00000	TC/TC - EQUIPMENT PURCHASE	3,500	2,548	2,500	1,500	1,233	2,500	-	2,500	2,500	2,500
New Account		TC/TC - CODIFICATION		-				12,000	4,785	700	700	700
		Total operating expenditures	31,872	26,785	32,753	30,753	27,636	41,841	8,142	34,061	34,061	34,061
		Department total	\$ 174,759	\$ 167,341	\$ 177,880	\$ 179,680	\$ 173,504	\$ 182,130	\$ 30,395	\$ 166,544	\$ 166,544	\$ 166,544
		Percent increase/(decrease)		95.76%	1.79%	1.01%	96.56%	1.36%	16.69%	-8.56%	-8.56%	-8.56%

Narrative:

01-405-103-0000 State elections occur in FY 2015. Presidential primary will occur in FY 2016. Presidential election will occur in FY 2017.

01-405-190-0000 (No Change from prev yr.) Town Clk & Tax Coll spring workshop-60 ea, annual mtgs-600 ea., MV/MAAP, Vital Records/NHVRIN, ElectionNet, LGC, DRA Prop Tax, Software upgrade training 350, Certification, 750; Mileage 750.

01-405-201-0000 Approx. \$5600 reimbursed/revenue. MV Notices, PT bills, Dog notices, Delinquency & Lien Notices, Annual Reports, Daily mail

01-405-202-0000 Supplies, printer toner, dog tags, etc.

01-405-301-0000 Determined by Town contract

01-405-310-0002 No change. NHCTCA, NHTCA, NEACTC, NERTCTA, NHGFOA, Notaries, JP, MV law book, Auto Red Books, LGC publications

01-405-310-0003 No change

01-405-310-0070 1 Election (Town Delib. & Ballot); meals for elec workers-\$225, Supervisors Adv.-\$100, town ballots-\$2500, Ballot Mach. Mtce-\$200

01-405-402-0000 Copier

01-405-702-0000 No change. Registry research for mortgagee lien & deed notices; recording mo. Lien redemptions

01-405-800-0000 Anticipate replacing printer(s); lobby public computer; staff computer

a - As of September 30, 2013

b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

c - The number of election officials varies and depends upon the type of election occurring within the fiscal year.

Town of Newmarket
2015 Budget Worksheet

Department: Human Resources Department Code: _____

Current Account Number	New Account Number	Account Description	2012		2013			2014 ^a		Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015	Town Council Proposed FY 2015
			Original Budget	Act. Exp.	Original Budget	Final Budget	Act. Exp.	Original Budget	Act. Exp.			
01-404-101-0000		HR - FULL TIME SALARIES										
		<u>Position:</u>										
		Administrative Manager	\$ 60,362	\$ 32,909	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Total	60,362	32,909	-	-	-	-	-	-	-	-
		Total number of positions	1	1	-	-	-	-	-	-	-	-
		Grand total salaries	60,362	32,909	-	-	-	-	-	-	-	-
		Grand total number of positions	1	1	-	-	-	-	-	-	-	-
01-404-150-0000	0001-151-4155-00-02200-00000	EMP BEN - FICA	135,312	114,346	115,491	124,293	109,337	117,246	26,491	172,772	172,772	172,772
01-404-151-0000	0001-151-4155-00-02210-00000	EMP BEN - MEDICARE	44,486	40,457	27,002	44,469	39,101	43,099	9,155	40,407	40,407	40,407
01-404-152-0000	0001-151-4155-00-02920-00000	EMP BEN - PRE-EMPOLYMENT T	650	1,447	1,000	3,100	2,907	1,000	75	1,000	1,000	1,000
01-404-153-0000	0001-151-4155-00-02940-00000	EMP BEN - INCENTIVE PROGRAM						-				
01-404-155-0000	0001-151-4155-00-02100-00000	EMP BEN - HEALTH INSURANCE	682,526	534,876	581,950	574,106	482,718	450,709	123,283	498,768	498,768	518,565
01-404-156-0000	0001-151-4155-00-02310-00000	EMP BEN - NH RETIREMENT	335,417	312,986	307,538	340,538	304,638	434,216	79,278	358,042	358,042	397,313
01-404-157-0000	0001-151-4155-00-02320-00000	EMP BEN - ICMA RETIREMENT	6,500	5,971	6,090	6,090	666	-		-	-	-
01-404-159-0000	0001-151-4155-00-02910-00000	EMP BEN - LIFE/DISABILITY BENI	31,000	27,515	30,603	30,603	27,368	30,603	6,454	28,639	28,639	28,639
01-404-160-0000	0001-151-4155-00-02600-00000	EMP BEN - WORKERS COMPEN	84,585	83,965	88,548	112,548	111,351	115,899	(404)	96,823	96,823	53,965
01-404-161-0000	0001-151-4155-00-02500-00000	EMP BEN - UNEMPLOYMENT	9,887	9,421	9,587	9,587	8,758	10,919		29,113	29,113	6,212
01-404-162-0000	0001-151-4155-01-02920-00000	EMP BEN - EMPLOYEE TESTING	655	525	655	655	570	600	144	1,000	600	600
01-404-190-0000		HR - TRAINING STAFF DEVELOP	500									
01-404-197-0000	0001-151-4155-01-02940-00000	EMP BEN - MERIT						50,000		50,000	50,000	50,000
01-404-198-0000	0001-151-4155-01-02950-00000	EMP BEN - LONGEVITY	16,875	15,525	15,525	13,725	13,725	15,525		17,325	17,325	17,325
01-404-201-0000		HR - POSTAGE	25									
01-404-202-0000		HR - GENERAL SUPPLIES	100									
01-404-310-0002		HR - EQUIPMENT MAINTENANCE	500									
01-404-504-0006	0001-151-4155-00-05200-00000	EMP BEN - PROPERTY LIABILITY	93,081	91,716	91,418	89,484	89,484	91,418	68,009	92,000	92,000	98,911
01-404-504-0007	0001-151-4155-01-05200-00000	EMP BEN - INSURANCE DEDUCT	2,000	2,000	2,000	2,000	-	2,000		2,000	2,000	
		Total operating expenditures	1,444,099	1,240,750	1,277,407	1,351,198	1,190,623	1,363,234	312,485	1,387,889	1,387,489	1,385,709
		Department total	\$ 1,504,461	\$ 1,273,659	\$ 1,277,407	\$ 1,351,198	\$ 1,190,623	\$ 1,363,234	\$ 312,485	\$ 1,387,889	\$ 1,387,489	\$ 1,385,709
		Percent increase/(decrease)		84.66%	-15.09%	5.78%	88.12%	0.89%	22.92%	1.81%	1.78%	1.65%

Narrative:

01-404-156-0000 The NH Retirement System has set the employer contribution rates for FY14. Group I (non-police and fire) employer contribution rate will be 10.77% (+1.97%), Group II Police employer contribution rate will be 25.30% (+5.35%), Group II Fire will be 27.74% (+4.8

01-404-504-0006 Property and Liability Insurance will see an increase of 0%.

01-404-159-0000 Life and Disability Insurance will see an increase of 0%.

01-404-160-0000 Worker's Compensation will see an increase of 9% or \$7,969.

01-404-155-0000 Health Insurance will see an 7.1% increase. However, upon further review of the budget, there was a significant amount of funds over budgeted in this line.

01-404-197-0000 Merit increases to employees pursuant to Town Administrator evaluation and approval.

a - As of September 30, 2013

b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

Town of Newmarket
2015 Budget Worksheet

Department: Code Enforcement Department Code: 240

Current Account Number	New Account Number	Description	2012		2013			2014 ^a		Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015	Town Council Proposed FY 2015
			Original Budget	Act. Exp.	Original Budget	Final Budget	Act. Exp.	Original Act. Exp.	Act. Exp.			
01-407-101-0000	0001-240-4240-00-01100-00000	CODE - FULL-TIME SALARIES										
		Position:										
		Secretary	\$ 25,355	\$ 25,940	\$ 25,355	\$ 25,855	\$ 25,956	\$ 25,355	\$ 5,989	\$ 25,355	\$ 25,355	\$ 25,355
		Total	25,355	25,940	25,355	25,855	25,956	25,355	5,989	25,355	25,355	25,355
		Total number of positions	1	1	1	1	1	1	1	1	1	1
01-407-103-0000	0001-240-4240-00-01150-00000	CODE - PART TIME SALARIES										
		Position:										
		Code Enforcement Officer	44,053	23,000	40,053	30,053	29,428	35,053	7,804	37,318	37,318	37,318
		Part-time Office/Code Enf. Help		23,707						2,841		
		Total	44,053	46,707	40,053	30,053	29,428	35,053	7,804	40,159	37,318	37,318
		Total number of positions	-	1	-	-	-	1	-	2	1	1
		Grand total salaries	69,408	72,647	65,408	55,908	55,384	60,408	13,793	65,514	62,673	62,673
		Grand total number of positions	1	2	1	1	1	2	1	3	2	2
01-407-190-0000	0001-240-4240-00-03200-00000	CODE - TRAINING	500	311	500	500	460	500	25	500	500	500
01-407-201-0000	0001-240-4240-00-05600-00000	CODE - POSTAGE	300	234	300	300	110	300	39	300	300	300
01-407-202-0000	0001-240-4240-00-06100-00000	CODE - GENERAL SUPPLIES	1,000	696	1,000	1,030	1,301	1,000	457	1,500	1,500	1,500
01-407-301-0000	0001-240-4240-00-05300-00000	CODE - TELEPHONE	1,000	1,033	1,000	1,000	428	1,000	75	1,000	1,000	1,000
01-407-310-0002	0001-240-4240-00-08100-00000	CODE - DUES/SUBSCRIPTIONS	500	225	500	500	296	500	75	500	500	500
01-407-402-0000	0001-240-4240-00-04300-00000	CODE - EQUIPMENT MAINTENANCE						200		200	200	200
01-407-702-0000	0001-240-4240-00-03400-00000	CODE - LAB TESTING	200		200	200				50	50	50
		Total operating expenditures	3,500	2,499	3,500	3,530	2,595	3,500	671	4,050	4,050	4,050
		Department total	\$ 72,908	\$ 75,146	\$ 68,908	\$ 59,438	\$ 57,979	\$ 63,908	\$ 14,464	\$ 69,564	\$ 66,723	\$ 66,723
		Percent increase/(decrease)		103.07%	-5.49%	-13.74%	97.55%	7.52%	22.63%	8.85%	4.40%	4.40%

Narrative:

01-407-103-0000 Code Enforcement Officer hours increased from 25 hours per week to 28 hours per week to accommodate the additional workload seen during FY 2014.

a - As of September 30, 2013

b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

Town of Newmarket
2015 Budget Worksheet

Department: Welfare Department Code: 441

Current Account Number	New Account Number	Description	2012		2013			2014 ^a		Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015	Town Council Proposed FY 2015
			Original Budget	Act. Exp.	Original Budget	Final Budget	Act. Exp.	Original Budget	Act. Exp.			
01-408-103-0000	0001-441-4441-00-01150-00000	DIR ASSIST - PART-TIME SALARIES										
		Position:										
		Welfare Director	\$ 20,800	\$ 18,435	\$ 20,800	\$ 20,800	\$ 17,320	\$ 20,800	\$ 3,552	\$ 21,320	\$ 21,320	\$ 21,320
		Total	20,800	18,435	20,800	20,800	17,320	20,800	3,552	21,320	21,320	21,320
		Total number of positions	1	1	1	1	1	1	1	1	1	1
01-408-103-0000	0001-441-4441-00-01150-00000	DIR ASSIST - PART TIME SALARIES										
		Position:										
		Part-time Welfare										
		Total	-	-	-	-	-	-	-	-	-	-
		Total number of positions	-	-	-	-	-	-	-	-	-	-
		Grand total salaries	20,800	18,435	20,800	20,800	17,320	20,800	3,552	21,320	21,320	21,320
		Grand total number of positions	1	1	1	1	1	1	1	1	1	1
01-408-103-0000	0001-441-4441-00-03200-00000	DIR ASSIST - TRAINING/STAFF DEVELOPMENT						150		150	150	150
01-408-202-0000	0001-441-4441-00-06100-00000	DIR ASSIST - GENERAL SUPPLIE	100	1,012	200	400	491	200	73	200	200	200
01-408-310-0002	0001-441-4441-00-08100-00000	DIR ASSIST - DUES/SUBSCRIPTI	50		50	50		50		50	50	50
01-408-315-0038	0001-441-4442-00-06300-00000	DIR ASSIST - FOOD	4,500	28	4,000	800	208	2,000		4,000	2,000	2,000
01-408-315-0039	0001-441-4442-00-04410-00000	DIR ASSIST - RENT	80,000	18,766	60,000	15,000	10,113	30,000	3,385	45,000	30,000	30,000
01-408-315-0040	0001-441-4442-00-06220-00000	DIR ASSIST - ELECTRICITY	6,000	3,239	8,150	1,150	664	3,000	375	8,150	3,000	3,000
01-408-315-0041	0001-441-4442-00-06240-00000	DIR ASSIST - HEAT	6,500		8,000			3,000		10,000	3,000	3,000
01-408-315-0042	0001-441-4442-00-03300-00000	DIR ASSIST - MEDICAL	9,000	331	9,000	1,000		2,000		9,000	2,000	2,000
01-408-315-0043	0001-441-4442-00-00000-00000	DIR ASSIST - MISCELLANEOUS	2,000	1,588	3,000	5,400	5,348	3,000		5,000	3,000	3,000
		Total operating expenditures	108,150	24,964	92,400	23,800	16,825	43,400	3,833	81,550	43,400	43,400
		Department total	\$ 128,950	\$ 43,399	\$ 113,200	\$ 44,600	\$ 34,145	\$ 64,200	\$ 7,385	\$ 102,870	\$ 64,720	\$ 64,720
		Percent increase/(decrease)		33.66%	-12.21%	-60.60%	76.56%	43.95%	11.50%	60.23%	0.81%	0.81%

Narrative:

a - As of September 30, 2013

b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

Town of Newmarket
2015 Budget Worksheet

Department: Assessor Department Code: 152

Current Account Number	New Account Number	Description	2012		2013			2014 ^a		Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015	Town Council Proposed FY 2015
			Original Budget	Act. Exp.	Original Budget	Final Budget	Act. Exp.	Original Budget	Act. Exp.			
01-409-101-0000	0001-152-4152-00-01100-00000	ASSESS - FULL TIME SALARIES										
		Position:										
		Assessor Assistant	\$ 16,973	\$ 14,986	\$ 16,973	\$ 17,133	\$ 17,136	\$ 16,973	\$ 3,609	\$ 16,973	\$ 16,973	\$ 16,973
		Total	16,973	14,986	16,973	17,133	17,136	16,973	3,609	16,973	16,973	16,973
		Total number of positions	1	1	1	1	1	1	1	1	1	1
01-409-103-0000	0001-152-4152-00-01150-00000	ASSESS - PART TIME SALARIES										
		Position:										
		Assessor	48,512	23,793	48,512	32,512	30,388	40,000	9,565			
		Assessor Assistant		3,149				3,700		3,850		
		Part-time Office Help		346								
		Total	48,512	27,288	48,512	32,512	30,388	43,700	9,565	3,850	-	-
		Total number of positions	1	3	1	1	1	2	1	1	-	-
		Grand total salaries	65,485	42,274	65,485	49,645	47,524	60,673	13,174	20,823	16,973	16,973
		Grand total number of positions	2	4	2	2	2	3	2	2	1	1
New Account		ASSESS - CONTRACTED SRVC								40,000	40,000	40,000
01-409-190-0000	0001-152-4152-00-03200-00000	ASSESS - TRAINING	1,000		300	300		300		300	300	200
01-409-191-0000	0001-152-4152-00-02960-00000	ASSESS - MILEAGE	800	309	500	850	881	500	326	500	500	250
01-409-201-0000	0001-152-4152-00-05600-00000	ASSESS - POSTAGE	500	578	500	500	275	2,600	68	2,600	2,600	500
01-409-202-0000	0001-152-4152-00-06100-00000	ASSESS - GENERAL SUPPLIES	600	114	400	400		1,000		1,000	1,000	500
01-409-310-0002	0001-152-4152-00-08100-00000	ASSESS - DUES/SUBSCRIPTION	1,000	787	900	900	305	900		900	900	900
01-409-407-0000	0001-152-4152-00-05100-00000	ASSESS - SOFTWARE	6,700	6,950	6,700	7,100	7,100	7,250	7,250	7,400	7,400	7,400
01-409-702-0000	0001-152-4152-00-03300-00000	ASSESS - PROPERTY APPRAISER				1,200	1,200					
		Total operating expenditures	10,600	8,738	9,300	11,250	9,761	12,550	7,644	52,700	52,700	49,750
		Department total	\$ 76,085	\$ 51,012	\$ 74,785	\$ 60,895	\$ 57,285	\$ 73,223	\$ 20,818	\$ 73,523	\$ 69,673	\$ 66,723
		Percent increase/(decrease)		67.05%	-1.71%	-18.57%	94.07%	20.24%	28.43%	0.41%	-4.85%	-8.88%

Narrative:
01-409-201-0000 Increased costs relate to required statistical update, which includes required additional printing and postage costs. The statistical update process is expected to end at the beginning of fiscal year 2015.
01-409-202-0000
01-409-407-0000 Historically, Vision Appraisal increased their software maintenance costs by 2% annually.

a - As of September 30, 2013
b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

Town of Newmarket
2015 Budget Worksheet

Department: Legal Department Code: 151

Current Account Number	New Account Number	Account Description	2012		2013			2014 ^a		Dept. Head Proposed FY 2014	Town Administrator Proposed FY 2014	Town Council Proposed FY 2014
			Original Budget	Act. Exp.	Original Budget	Final Budget	Act. Exp.	Original Budget	Act. Exp.			
01-410-602-0000	0001-151-4153-00-03300-00000	LEGAL - LEGAL EXPENSES	\$ 50,000	\$ 109,900	\$ 50,000	\$ 74,000	\$ 81,743	\$ 67,500	\$ 51,018	\$ 85,000	\$ 75,000	\$ 75,000
		Total operating expenditures	50,000	109,900	50,000	74,000	81,743	67,500	51,018	85,000	75,000	75,000
		Department total	<u>\$ 50,000</u>	<u>\$ 109,900</u>	<u>\$ 50,000</u>	<u>\$ 74,000</u>	<u>\$ 81,743</u>	<u>\$ 67,500</u>	<u>\$ 51,018</u>	<u>\$ 85,000</u>	<u>\$ 75,000</u>	<u>\$ 75,000</u>
		Percent increase/(decrease)		219.80%	0.00%	48.00%	110.46%	-8.78%	75.58%	25.93%	11.11%	11.11%

Narrative:

a - As of August 14, 2013
b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

Town of Newmarket
2015 Budget Worksheet

Department: Planning Department Code: 191

Current Account Number	New Account Number	Description	2012		2013			2014 ^a		Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015	Town Council Proposed FY 2015
			Original Budget	Act. Exp.	Original Budget	Final Budget	Act. Exp.	Original Budget	Act. Exp.			
01-411-101-0000	0001-191-4191-00-01100-00000	PLAN - FULL TIME SALARIES										
		Position:										
		Town Planner	\$ 94,661	\$ 70,165	\$ 94,669	\$ 94,669	\$ 65,783	\$ 69,312	\$ 20,706	\$ 70,353	\$ 70,353	\$ 70,353
		Planning Secretary		25,355			28,423	25,355		25,355	25,355	25,355
		Total	94,661	95,520	94,669	94,669	94,205	94,668	20,706	95,708	95,708	95,708
		Total number of positions	1	2	1	1	2	2	1	2	2	2
01-411-103-0000	0001-191-4191-00-01150-00000	PLAN - PART TIME SALARIES										
		Position:										
		Part-time Secretary	10,000	2,046	3,000	3,000	1,994	3,000	574	3,000	2,000	2,000
		Total	10,000	2,046	3,000	3,000	1,994	3,000	574	3,000	2,000	2,000
		Total number of positions	1	1	1	1	1	1	1	1	1	1
		Grand total salaries	104,661	97,566	97,669	97,669	96,199	97,668	21,280	98,708	97,708	97,708
		Grand total number of positions	2	3	2	2	3	3	2	3	3	3
01-411-190-0000	0001-191-4191-00-03200-00000	PLAN - TRAINING/STAFF DEVELOPMENT	2,000	489	2,500	2,500	807	2,500		2,500	2,500	1,500
01-411-201-0000	0001-191-4191-00-05600-00000	PLAN - POSTAGE	1,000	1,558	1,500	1,500	1,498	2,000	316	2,000	2,000	2,000
01-411-202-0000	0001-191-4191-00-06100-00000	PLAN - GENERAL SUPPLIES	2,000	1,722	2,000	2,000	1,401	2,000	326	2,000	2,000	2,000
01-411-202-0054	0001-191-4191-01-06100-00000	PLAN - MAPPING SUPPLIES	4,000	4,000	4,000	4,000	3,000	4,000		4,000	4,000	4,000
01-411-301-0000	0001-191-4191-00-05300-00000	PLAN - COMMUNICATIONS SERVICES	1,000	1,174	600	600	636	600	111	600	600	600
01-411-310-0002	0001-191-4191-00-08100-00000	PLAN - DUES/SUBSCRIPTIONS	8,525	8,584	8,900	8,900	7,943	9,345	388	9,345	9,345	8,345
01-411-310-0003	0001-191-4191-00-05400-00000	PLAN - ADVERTISING	1,500	1,924	2,000	2,000	1,946	2,000	72	2,000	2,000	2,000
01-411-703-0000	0001-191-4191-00-03300-00000	PLAN - CONTRACTED SERVICES	20,000	617			6			10,000	10,000	10,000
		Total operating expenditures	40,025	20,068	21,500	21,500	17,237	22,445	1,213	32,445	32,445	30,445
		Department total	\$ 144,686	\$ 117,634	\$ 119,169	\$ 119,169	\$ 113,436	\$ 120,113	\$ 22,493	\$ 131,153	\$ 130,153	\$ 128,153
		Percent increase/(decrease)		81.30%	-17.64%	0.00%	95.19%	0.79%	18.73%	9.19%	8.36%	6.69%

Narrative:

01-411-201-0000 Due to increases in postage and anticipated increases in number of applications before Planning and Zoning Boards

01-411-310-0003 Advertisement costs associated with public notices for Zoning and Planning Board application have increased by over 100% in the last five years. Advertisements in Foster's were on average \$40 per legal notice, in the past year the costs have increased to \$75 - \$125 per legal notice. The Planning Department have raised application fees to \$75.00 per notice in hopes of re-couping these fees.

01-411-703-0000 \$10,000 in contracted services to provide assistance to Planning Board in Master Plan updates and the printing of final planning documents for distribution to public.

01-411-310-0002 Anticipated in 5% increase in NHPA, AICP and NECAPA Dues

a - As of September 30, 2013

b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

c - Payroll accruals could not be allocated with exactness. As a result, the accruals affected the Town Planner line item.

Town of Newmarket
2015 Budget Worksheet

Department: Conservation Commission Department Code: 611

			Department Proposed								
Current Account Number	New Account Number	Description	2012		2013		2014 ^a		Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015	Town Council Proposed FY 2015
			Original Budget	Act. Exp.	Original Budget	Final Budget	Act. Exp.	Original Budget			
Position:											
01-413-103-0000		Recording Secretary	\$		\$		\$	1,000	\$	1,000	\$ 1,000
		Total	-	-	-	-	-	1,000	-	1,000	1,000
		Total number of positions	-	-	-	-	-	1	-	1	1
		Grand total salaries	-	-	-	-	-	1,000	-	1,000	1,000
		Grand total number of positions	-	-	-	-	-	1	-	1	1
01-413-201-0000	0001-611-4611-00-05600-00000	CON COMM - POSTAGE	120	17	60	60		60	60	60	60
01-413-202-0000	0001-611-4611-00-06100-00000	CON COMM - GENERAL SUPPLI	350	78	100	60		200	200	200	200
01-413-310-0002	0001-611-4611-00-08100-00000	CON COMM - DUES/SUBSCRIPT	250	290	250	290	290	390	390	390	390
01-413-702-0000	0001-611-4611-01-03200-00000	CON COMM - CONTRACTED SEF	350	291	200	200	181	291	291	291	291
		Total operating expenditures	1,070	676	610	610	471	941	-	941	941
		Department total	\$ 1,070	\$ 676	\$ 610	\$ 610	\$ 471	\$ 1,941	\$ -	\$ 1,941	\$ 1,941
		Percent increase/(decrease)		63.18%	-42.99%	0.00%	77.21%	218.20%	0.00%	0.00%	0.00%

Narrative:
Recording Secretary - To report under the Right-to-Know law timely in a way as to not affect funds set aside for land conservation activities.
01-413-202-0000 For informational flyers, sign replacement, and property maintenance (usually caused by vandalism).
01-413-310-0002 Membership dues, \$290 - New Hampshire Association of Conservation Commissions (NHACC) and \$100 - Lamprey River Watershed Association (LRWA).
01-413-702-0000 Contracted services for easement monitoring.

a - As of September 30, 2013
b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.
c - Prior year expenditures do not accurately reflect Conservation Commission's total expenditures, due to a Conservation Fund subsidy.

Department: Economic Development Department Code: 132

Current Account Number	New Account Number	Description	2012		2013			2014 ^a		Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015	Town Council Proposed FY 2015
			Original Budget	Act. Exp.	Original Budget	Final Budget	Act. Exp.	Original Budget	Act. Exp.			
01-414-310-0000	0001-132-4651-00-03200-00000	ECON DEV - OPERATING EXP	\$ 2,000		\$ 1,000	\$ 1,000		\$ 1,000		\$ 1,000	\$ 1,000	\$ 1,000
01-414-702-0000	0001-132-4651-00-06100-00000	ECON DEV - CONTRACTED SER	2,000	2,000	1,000	1,000		1,000	1,000	1,000		
		Total operating expenditures	4,000	2,000	2,000	2,000	-	2,000	1,000	2,000	1,000	1,000
		Department total	<u>\$ 4,000</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ 1,000</u>	<u>\$ 2,000</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>
		Percent increase/(decrease)		50.00%	-50.00%	0.00%	0.00%	0.00%	50.00%	0.00%	-50.00%	-50.00%

Narrative:

a - As of September 30, 2013

Department: Debt Service Department Code: _____

Current Account Number	New Account Number	Account Description	2012		2013			2014 ^a		Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015	Town Council Proposed FY 2015
			Original Budget	Act. Exp.	Original Budget	Final Budget	Act. Exp.	Original Budget	Act. Exp.			
01-418-950-0000	0001-000-4711-00-00000-00000	DEBT SER - PRINCIPLE										
		Open Space Bond	\$ 100,000	\$ 100,000	\$ 236,000	\$ 100,000	\$ 100,000	\$ 100,000		\$ 100,000	\$ 100,000	\$ 100,000
		1/10th DPW/Fire Station Garage			50,050	136,000	136,000	136,000				
01-418-951-0000	0001-000-4721-00-00000-00000	DEBT SER - INTEREST										
		Open Space Bond	54,300	49,418		47,267	47,267	45,800	20,117	41,550	41,550	41,550
		Total operating expenditures	154,300	149,418	286,050	283,267	283,267	281,800	20,117	141,550	141,550	141,550
		Department total	\$ 154,300	\$ 149,418	\$ 286,050	\$ 283,267	\$ 283,267	\$ 281,800	\$ 20,117	\$ 141,550	\$ 141,550	\$ 141,550
		Percent increase/(decrease)		96.84%	85.39%	-0.97%	100.00%	-0.52%	7.14%	-49.77%	-49.77%	-49.77%

Narrative:
Town Meeting fully funded the DPW/Fire Station Garage deficit. As a result, Town does not need to appropriate 1/10 of the deficit beginning with FY 2015.

a - As of September 30, 2013
b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

Town of Newmarket
2015 Budget Worksheet

Department: Information Technoloc Department Code: _____

Current Account Number	New Account Number	Account Description	2012		2013			2014 ^a		Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015	Town Council Proposed FY 2015
			Original Budget	Act. Exp.	Original Budget	Final Budget	Act. Exp.	Original Budget	Act. Exp.			
01-420-101-0000		MIS - FULL TIME SALARIES										
		<u>Position:</u>										
		Information Systems Tech	\$ 64,085	\$ 64,341	\$ 64,094	\$ 64,094	\$ 64,094	\$ 64,094	\$ 13,780	\$ 65,377	\$ 65,377	\$ 65,377
		Total	64,085	64,341	64,094	64,094	64,094	64,094	13,780	65,377	65,377	65,377
		Total number of positions	1	1	1	1	1	1	1	1	1	1
		<u>Position:</u>										
01-421-103-0000		Channel 13 Technician	18,550	20,845	20,686	21,450	21,450	20,686	4,594	21,887	21,887	21,887
01-420-103-0000		UNH Intern (grant funded)	3,000	2,319	3,000	332	332	3,000		3,000	3,000	3,000
		Total	21,550	23,164	23,686	21,782	21,782	23,686	4,594	24,887	24,887	24,887
		Total number of positions	2	2	2	2	2	2	1	2	2	2
		Grand total salaries	85,635	87,505	87,780	85,876	85,876	87,780	18,374	90,264	90,264	90,264
		Grand total number of positions	3	3	3	3	3	3	2	3	3	3
01-420-190-0000		MIS - TRAINING	1,000	695	2,000	2,000	202	2,000		2,000	2,000	1,000
01-420-202-0000		MIS - GENERAL SUPPLIES	3,000	2,349	2,500	2,500	2,178	2,500	343	2,500	2,500	2,500
01-420-301-0000		MIS - COMMUNICATION SERVICE	600	610	1,100	1,100	433	1,100	141	1,100	1,100	500
01-420-310-0002		MIS - DUES SUBSCRIPTIONS	250	163	250	250	231	250	125	275	275	275
01-420-407-0000		MIS - SOFTWARE MAINT	45,800	46,054	45,800	37,800	37,561	45,800	4,688	47,500	47,500	47,500
01-420-409-0000		MIS - REPAIRS/MAINT	4,000	3,891	4,000	4,000	4,334	4,000	487	4,000	4,000	4,000
01-420-414-0000		MIS - SOFTWARE LICENSES	4,000	3,994	4,000	4,000	3,341	4,500		4,500	4,500	4,500
01-420-702-0000		MIS - COMMUNITY SUPPORT										
01-420-702-0000		MIS - VENDOR SUPPORT	2,500	1,400	1,500	1,500	1,500	1,500		1,500	1,500	1,500
01-420-800-0000		MIS - NEW EQUIPMENT	10,000	9,246				10,000	2,377	10,000	10,000	10,000
01-421-202-0000		CHANNEL 13 MISC EQUIPMENTS	10,500	9,082		6,057	6,171	5,000	4,957	7,000	6,000	5,000
01-421-202-0000		CHANNEL 13 VETERANS TAPING										
01-421-310-0000		CHANNEL 13 OPERATING EXPENSE								5,000	2,500	2,500
		Total operating expenditures	81,650	77,484	61,150	59,207	55,951	76,650	13,118	85,375	81,875	79,275
		Department total	\$ 167,285	\$ 164,989	\$ 148,930	\$ 145,083	\$ 141,827	\$ 164,430	\$ 31,492	\$ 175,639	\$ 172,139	\$ 169,539
		Percent increase/(decrease)		98.63%	-10.97%	-2.58%	97.76%	13.33%	19.15%	6.82%	4.69%	3.11%

Narrative:

- 01-421-103-0000 Raise of \$0.50 given to Channel 13 Technician.
01-420-310-0002 Domain registration fee expected to increase from \$125 to \$150.
01-420-407-0000 Includes new fees for "Cloud Invoice" and expected Munismart 5% increase.
01-420-800-0000 Reinstate line item.

a - As of September 30, 2013

b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

Town of Newmarket
2015 Budget Worksheet

Department: Police Department Code: 210

Current Account Number	New Account Number	Account Description	2012		2013			2014 ^a		Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015	Town Council Proposed FY 2015
			Original Budget	Act. Exp.	Original Budget	Final Budget	Act. Exp.	Original Budget	Act. Exp.			
01-438-101-0000	0001-210-4210-00-01100-00000	POLICE - FULL TIME SALARIES										
		<u>Position:</u>										
		Police Chief	\$ 980,159	\$ 88,844	\$ 980,167	\$ 945,407	\$ 918,222	\$ 86,731	\$ 204,289	\$ 88,900	\$ 88,900	\$ 88,900
		Lieutenant		71,349				71,349		72,777	72,777	72,777
		Lieutenant		69,638				67,255		68,601	68,601	68,601
		Exec Secretary		41,647				43,784		44,658	44,658	44,658
		Sergeant (union position)		61,988				59,800		61,901	61,901	61,901
		Sergeant (union position)		48,990				54,746		55,016	55,016	55,016
		Sergeant or Police Officer (union position)		54,237				53,144		41,850	41,850	41,850
		Police Officer (union position)		51,973				52,250		54,101	54,101	54,101
		Police Officer (union position)		48,042				47,861		54,101	54,101	54,101
		Police Officer (union position)		43,436				47,861		49,546	49,546	49,546
		Police Officer (union position)		38,205				43,722		39,687	39,687	39,687
		Police Officer (union position)		43,469				43,722		45,261	45,261	45,261
		Police Officer (union position)		41,671				40,414		41,850	41,850	41,850
		Police Officer (union position)		40,233				40,414		39,687	39,687	39,687
		Disp. Supv./Systems Tech (union position)		43,583				44,470		46,031	46,031	46,031
		Dispatcher (union position)		42,931				42,931		44,450	44,450	44,450
		Dispatcher (union position)		35,602				35,963		33,592	33,592	33,592
		Dispatcher (union position)		32,472				34,923		35,111	35,111	35,111
		Dispatcher (union position)		35,173				34,923		36,151	36,151	36,151
		Dispatcher (union position)		33,790				33,904		35,111	35,111	35,111
		Total	980,159	967,273	980,167	945,407	918,222	980,167	204,289	988,382	988,382	988,382
		Total number of positions	20	20	20	20	20	20	20	20	20	20
01-438-103-0000	0001-210-4210-00-01150-00000	POLICE - PART-TIME SALARIES										
		<u>Position:</u>										
		Part-time Police Officer	33,000	27,333	33,000	33,000	32,507	33,000	6,757	33,000	35,000	35,000
		Part-time Police Officer										
		Part-time Police Officer						10,346				
		Part-time Police Officer										
		Prosecutor										
		Part-time Dispatcher										
		Part-time Dispatcher										
		Part-time Dispatcher										
		Part-time Dispatcher										
		Part-time Dispatcher										
		Total	33,000	27,333	33,000	33,000	32,507	43,346	6,757	33,000	35,000	35,000
		Total number of positions	11	11	11	11	11	11	11	11	11	11
		Grand total salaries	1,013,159	994,606	1,013,167	978,407	950,729	1,023,513	211,046	1,021,382	1,023,382	1,023,382
		Grand total number of positions	31	31	31	31	31	31	31	31	31	31

Town of Newmarket
2015 Budget Worksheet

Department: Police Department Code: 210

Current Account Number	New Account Number	Account Description	2012		2013			2014 ^a		Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015	Town Council Proposed FY 2015
			Original Budget	Act. Exp.	Original Budget	Final Budget	Act. Exp.	Original Budget	Act. Exp.			
01-438-102-0000	0001-210-4210-00-01300-00000	POLICE - OVERTIME	104,000	113,681	104,000	106,000	93,565	105,560	24,368	105,140	105,140	105,140
01-438-162-0000	0001-210-4210-00-02100-00000	POLICE - MEDICAL	2,500	2,543	2,500	2,500	2,052	2,500		2,500	2,500	2,500
01-438-190-0000	0001-210-4210-00-03200-00000	POLICE - TRAINING/STAFF DEVELC	10,000	7,262	10,000	10,000	9,085	10,000	1,005	10,000	10,000	10,000
01-438-191-0000	0001-210-4210-00-02960-00000	POLICE - TRAVEL/MILEAGE	200	208	200	200	265	200	18	250	250	250
01-438-193-0000	0001-210-4210-00-04250-00000	POLICE - UNIFORMS	8,800	7,523	8,800	8,800	9,235	8,800	115	8,800	8,800	8,800
01-438-194-0000	0001-210-4210-00-02400-00000	POLICE - EDUCATIONAL INCENTIVE	4,000	4,500	4,500	4,500	4,000	4,500	4,250	5,000	5,000	5,000
01-438-195-0000	0001-210-4210-00-02900-00000	POLICE - CLEANING ALLOWANCE	2,500	2,250	2,500	2,500	2,250	2,500	1,750	2,500	2,500	2,500
01-438-199-0000	0001-210-4210-00-03300-00000	POLICE- CRIMINAL INVESTIGATION	2,000	193	2,000	2,000	1,739	2,000	50	2,000	2,000	2,000
01-438-200-0000	0001-210-4210-00-00000-00000	POLICE - YOUTH/PUBLIC RELATION	2,500	435	2,500	2,500	1,948	2,500		2,500	2,500	2,500
01-438-201-0000	0001-210-4210-00-05600-00000	POLICE - POSTAGE	600	464	600	600	383	600	45	450	450	450
01-438-202-0000	0001-210-4210-00-06100-00000	POLICE - OFFICE SUPPLIES	5,500	3,420	5,500	5,500	4,990	5,500	413	5,500	5,500	5,500
01-438-202-0438	0001-210-4210-01-06100-00000	POLICE-GENERAL SUPPLIES	500	327	500	500	311	500	70	400	400	400
01-438-209-0000	0001-210-4210-00-06260-00000	POLICE - GASOLINE	30,320	30,311	30,320	30,820	33,588	30,320	9,326	30,320	30,320	30,320
01-438-301-0000	0001-210-4210-00-05300-00000	POLICE - COMMUNICATION SERVIC	15,000	14,296	15,000	15,000	13,079	15,000	2,130	16,500	16,500	16,500
01-438-310-0002	0001-210-4210-00-08100-00000	POLICE - DUES/MEMBERSHIPS	4,210	3,636	4,210	4,210	3,130	4,210		4,210	4,210	4,210
01-438-310-0005	0001-210-4210-00-06400-00000	POLICE - BOOKS/PUBLICATIONS	2,800	988	2,800	2,800	2,732	2,800	45	2,800	2,800	2,800
01-438-310-0044	0001-210-4210-02-06100-00000	POLICE - EQUIPMENT/FIELD SUPPL	6,000	4,039	6,000	6,000	5,008	6,000	129	6,000	6,000	6,000
01-438-310-0045	0001-210-4210-01-00000-00000	POLICE - PRISONER EXPENSES	1,200	345	1,200	1,200	1,048	1,200		1,200	1,200	1,200
01-438-402-0000	0001-210-4210-01-04300-00000	POLICE - EQUIP MAINTENANCE	15,000	2,863	15,000	4,000	3,385	5,000	1,425	5,000	5,000	5,000
01-438-410-0000	0001-210-4210-00-07411-00000	POLICE - EQUIPMENT LEASE	16,900	25,691	16,900	27,900	23,498	26,900	2,825	26,900	26,900	26,900
01-438-501-0000	0001-210-4210-00-05500-00000	POLICE - PRINTING/PUBLISHING	2,800	1,029	2,800	2,800	2,713	2,800	172	2,800	2,800	2,800
01-438-521-0000	0001-210-4210-00-05900-00000	POLICE - ANIMAL CONTROL	500	600	500	500	150	600	9	600	600	600
01-438-550-4018	0001-210-4210-02-00000-00000	POLICE - DRUG TASK FORCE GRANT		577								
		Total operating expenditures	237,830	227,181	238,330	240,830	218,154	239,990	48,145	241,370	241,370	241,370
		Department total	\$ 1,250,989	\$ 1,221,787	\$ 1,251,497	\$ 1,219,237	\$ 1,168,883	\$ 1,263,503	\$ 259,191	\$ 1,262,752	\$ 1,264,752	\$ 1,264,752
		Percent increase/(decrease)		97.67%	0.04%	-2.58%	95.87%	3.63%	20.51%	-0.06%	0.10%	0.10%

Narrative:
01-438-402-0000] These accounts have been reallocated to reflect where actual expenditures are posted.
01-438-410-0000]

a - As of September 30, 2013
b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.
c - Payroll accruals could not be allocated with exactness. As a result, the accruals affected the Police Chief line item.

Town of Newmarket
2015 Budget Worksheet

Department: Public Works Administration Department Code: 311

Current Account Number	New Account Number	Account Description	2012		2013			2014 ^a		Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015	Town Council Proposed FY 2015
			Original Budget	Act. Exp.	Original Budget	Final Budget	Act. Exp.	Original Budget	Act. Exp.			
01-441-101-0000	0001-311-4311-00-01100-00000	PW ADMIN. - FULL TIME SALARIES										
		Position:										
		Dir. Of Public Works	\$ 104,416	\$ 69,787	\$ 104,412	\$ 104,412	\$ 100,599	\$ 69,385	\$ 22,738	\$ 86,736	\$ 86,736	\$ 86,736
		Admin. Secretary		35,201				30,784		31,400	31,400	31,400
		Total	104,416	104,988	104,412	104,412	100,599	100,169	22,738	118,136	118,136	118,136
		Total number of positions	1	2	1	1	1	2	1	2	2	2
01-441-106-0000	0001-311-4311-00-01200-00000	PW ADMIN. - LABOR SALARIES										
		Position:										
		Foreman	242,736	181,684	237,814	198,714	184,869	39,936	41,191	40,727	40,727	40,727
		Equipment Operator						36,650		37,378	37,378	37,378
		Truck Driver/Laborer						35,630		32,282	32,282	32,282
		Truck Driver/Laborer						37,794		38,730	38,730	38,730
		Truck Driver/Laborer						37,794		37,794	37,794	37,794
		Truck Driver/Laborer						31,658		33,800	33,800	33,800
		Total	242,736	181,684	237,814	198,714	184,869	219,461	41,191	220,711	220,711	220,711
		Total number of positions	6	6	6	6	6	6	6	6	6	6
		Grand total salaries	347,152	286,672	342,226	303,126	285,468	319,630	63,929	338,847	338,847	338,847
		Grand total number of positions	7	8	7	7	7	8	7	8	8	8
01-441-102-0000	0001-311-4311-00-01300-00000	PW ADMIN. - OVERTIME	65,000	28,509	55,000	55,000	47,422	50,000	4,881	55,000	50,000	50,000
01-441-190-0000	0001-311-4311-00-03200-00000	PW ADMIN. - TRAINING/STAFF DEV	500	205	500	500	82	500		500	500	500
01-441-193-0000	0001-311-4311-00-04250-00000	PW ADMIN. - UNIFORMS	14,188	16,242	14,188	14,188	13,128	14,188	3,415	13,500	13,500	13,500
01-441-201-0000	0001-311-4311-00-05600-00000	PW ADMIN. - POSTAGE	100	56	100	100	113	100	7	100	100	100
01-441-202-0000	0001-311-4311-00-06100-00000	PW ADMIN. - GENERAL SUPPLIES	5,800	5,330	5,800	5,800	4,244	5,800	943	5,800	5,800	5,800
01-441-301-0000	0001-311-4311-00-05300-00000	PW ADMIN. - COMMUNICATION SEF	7,680	6,121	7,000	7,000	5,667	7,000	1,180	7,000	7,000	7,000
01-441-310-0002	0001-311-4311-00-08100-00000	PW ADMIN. - DUES/MEMBERSHIPS	300	385	200	200	85	300	50	300	300	300
01-441-310-0003	0001-311-4311-00-05400-00000	PW ADMIN. - ADVERTISING	2,400	214	2,400	2,400	1,967	1,200		1,200	1,200	1,200
		Total operating expenditures	95,968	57,062	85,188	85,188	72,708	79,088	10,476	83,400	78,400	78,400
		Department total	\$ 443,120	\$ 343,734	\$ 427,414	\$ 388,314	\$ 358,176	\$ 398,718	\$ 74,405	\$ 422,247	\$ 417,247	\$ 417,247
		Percent increase/(decrease)		77.57%	-3.54%	-9.15%	92.24%	2.68%	18.66%	5.90%	4.65%	4.65%

Narrative:
01-441-102-0000 Increase in overtime represents previous years.
01-441-202-0000 General Supplies increased, due to FEMA paying a portion of FY 2013 expenditures.

a - As of September 30, 2013
b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.
c - Payroll accruals could not be allocated with exactness. As a result, the accruals affected the Director of Public Works line item.
Part-time payroll could not be allocated with exactness. Therefore, it has been reflected in the Foreman line item.

Town of Newmarket
2015 Budget Worksheet

Department: Roadway and Sidewalk Department Code: 311

Current Account Number	New Account Number	Account Description	2012		2013			2014 ^a		Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015	Town Council Proposed FY 2015
			Original Budget	Act. Exp.	Original Budget	Final Budget	Act. Exp.	Original Budget	Act. Exp.			
01-442-202-0000	0001-311-4312-00-06100-00000	RDWY/SWK - GENERAL SUPPLIE	\$ 9,500	\$ 11,142	\$ 9,500	\$ 9,725	\$ 11,507	\$ 10,500	\$ 2,159	\$ 10,500	\$ 10,500	\$ 10,500
01-442-205-0000	0001-311-4312-02-06100-00000	RDWY/SWK - WINTER SALT	85,115	53,310	75,000	98,000	92,132	75,000		95,000	80,000	80,000
01-442-208-0000	0001-311-4312-03-06100-00000	RDWY/SWK - WINTER SAND	6,200	5,970	6,200	2,100		6,200		6,200	6,200	6,200
01-442-213-0000	0001-311-4312-00-05900-00000	RDWY/SWK - PAVEMENT MARKING	2,000	2,211	2,000	4,000	3,734	2,200		3,000	3,000	3,000
01-442-250-0000	0001-311-4312-00-07300-00000	RDWY/SWK - COLD MIX	2,125	1,133	2,125	2,125	2,699	2,125		2,800	2,800	2,800
01-442-251-0000	0001-311-4312-01-07300-00000	RDWY/SWK - HOT TOP	125,000	133,950	125,000	125,000	125,000	125,000	133,692	304,816	125,000	125,000
01-442-402-0000	0001-311-4312-00-04420-00000	RDWY/SWK - EQUIPMENT LEASE	10,000	6,090	10,000	10,000	10,000	10,000	13,200	12,500	12,500	12,500
01-442-514-0000	0001-311-4312-00-04220-00000	RDWY/SWK - CONTRACT STREET M	6,120	5,240	6,120	6,120	5,065	6,120	5,062	6,000	6,000	6,000
01-442-516-0000	0001-311-4312-01-04420-00000	RDWY/SWK - CONTRACT WINTER E	10,010		11,550	20,185	20,185	11,550		20,000	12,000	12,000
01-442-527-0000	0001-311-4312-00-04240-00000	RDWY/SWK - CURBSIDE WEED COI	2,925	2,925	2,950	3,900	3,900	2,925	2,875	3,000	3,000	3,000
01-442-528-0000	0001-311-4312-01-042400-00000	RDWY/SWK - TREE SERVICE	1,500	5,790	1,500	1,500	2,000	3,000	600	3,000	3,000	3,000
01-442-531-0000	0001-311-4312-01-05900-00000	RDWY/SWK - WEATHER SERVICE	2,000	2,070	2,070	2,070	2,070	2,070		2,070	2,070	2,070
01-442-704-0000	0001-311-4312-00-03300-00000	RDWY/SWK - ENGINEERING	4,000	130	2,000	2,000	1,858	2,000		30,000	30,000	30,000
01-442-705-0000	0001-311-4312-02-07300-00000	RDWY/SWK CONSTRUCTION	80,000	90,499	88,200	88,200	84,970	88,000	89,987	90,000	88,000	88,000
		Total operating expenditures	346,495	320,460	344,215	374,925	365,120	346,690	247,575	588,886	384,070	384,070
		Department total	\$ 346,495	\$ 320,460	\$ 344,215	\$ 374,925	\$ 365,120	\$ 346,690	\$ 247,575	\$ 588,886	\$ 384,070	\$ 384,070
		Percent increase/(decrease)		92.49%	-0.66%	8.92%	97.38%	-7.53%	71.41%	69.86%	10.78%	10.78%

Narrative:

01-442-205-0000 Salt increase is a reflection of past budgets.

01-442-251-0000 Hot Top increase reflects the RSMS (UNH) ten year plan.

01-442-705-0000 Sidewalk replacement of Packers Falls road and extension of sidewalk to Water Treatment Plant.

01-442-205-0000 Salt usage 1,900 tons at \$50 per ton.

01-442-208-0000 There was no sand expenditures in FY 2013, because there was left over sand from FY 2012.

01-442-213-0000 Increase is due to the new style of crosswalks.

01-442-250-0000 Increase is to reflect actual usage of FY 2013.

01-442-402-0000 Increase is due to rental of equipment for roadside mowing.

01-442-516-0000 Increase of contract winter equipment is to reflect actual FY 2013 usage.

a - As of September 30, 2013

Department: Street Lighting Department Code: 311

Current Account Number	New Account Number	Account Description	2012		2013			2014 ^a		Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015	Town Council Proposed FY 2015
			Original Budget	Act. Exp.	Original Budget	Final Budget	Act. Exp.	Original Budget	Act. Exp.			
01-446-202-0000	0001-311-4316-00-06220-00000	STREET LIGHT - FIXTURES	\$ 2,000	\$ 4,295	\$ 2,000	\$ 2,000	\$ 898	\$ 2,000	\$	\$ 2,000	\$ 2,000	\$ 2,000
01-446-302-0000	0001-311-4316-00-07410-00000	STREET LIGHT - ELECTRICITY	45,000	42,488	43,000	43,000	42,484	43,800	6,561	44,250	44,250	44,250
		Total operating expenditures	47,000	46,783	45,000	45,000	43,382	45,800	6,561	46,250	46,250	46,250
		Department total	<u>\$ 47,000</u>	<u>\$ 46,783</u>	<u>\$ 45,000</u>	<u>\$ 45,000</u>	<u>\$ 43,382</u>	<u>\$ 45,800</u>	<u>\$ 6,561</u>	<u>\$ 46,250</u>	<u>\$ 46,250</u>	<u>\$ 46,250</u>
		Percent increase/(decrease)		99.54%	-4.26%	0.00%	96.40%	1.78%	14.33%	0.98%	0.98%	0.98%

Narrative:
01-446-302-0000 Increase reflects actual expenditures from previous year

a - As of September 30, 2013

Department: Bridges Department Code: 311

Current Account Number	New Account Number	Account Description	2012		2013			2014 ^a		Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015	Town Council Proposed FY 2015
			Original Budget	Act. Exp.	Original Budget	Final Budget	Act. Exp.	Original Budget	Act. Exp.			
01-447-206-0000	0001-311-4313-00-0730-00000	BRIDGES - SIGNS	\$ 2,000	\$	\$ 500	\$ 500	\$	\$ 500	\$	\$ 500	\$ 500	\$ -
		Total operating expenditures	2,000	-	500	500	-	500	-	500	500	-
		Department total	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ -</u>
		Percent increase/(decrease)		0.00%	-75.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-100.00%

Narrative:

a - As of September 30, 2013

Town of Newmarket
2015 Budget Worksheet

Department: Buildings and Grounds Department Code: 311

Current Account Number	New Account Number	Account Description	2012		2013			2014 ^a		Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015	Town Council Proposed FY 2015
			Original Budget	Act. Exp.	Original Budget	Final Budget	Act. Exp.	Original Budget	Act. Exp.			
01-448-101-0000	0001-311-4194-00-01100-00000	BLD/GRNDS - FULL-TIME SALARIES										
		Position:										
		Bldg Grounds Super.	\$ 59,873	\$ 42,343	\$ 59,873	\$ 60,373	\$ 58,834	\$ 42,058	\$ 16,332	\$ 43,119	\$ 43,119	\$ 43,119
		Bldg Grounds Laborer		17,798				17,815		18,263	18,263	18,263
		Bldg Grounds Laborer								28,080	28,080	28,080
		Total	59,873	60,141	59,873	60,373	58,834	59,873	16,332	89,462	89,462	89,462
		Total number of positions	1	2	1	1	1	2	1	3	3	3
01-448-103-0000	0001-311-4194-00-01150-00000	BLD/GRNDS - PART TIME SALARIES										
		Position:										
		Bldg Grounds Laborer	96,758	75,675	86,252	86,252	64,544	14,040	18,099			
		Bldg Grounds Laborer						14,040				
		Clock winder						1,800		1,800	1,800	1,800
		Seasonal Employees (3)						53,040		53,340	53,340	53,340
		On-call ^d						5,200		5,200	5,200	5,200
		Total	96,758	75,675	86,252	86,252	64,544	88,120	18,099	60,340	60,340	60,340
		Total number of positions	6	6	5	5	5	6	5	4		
		Grand total salaries	156,631	135,816	146,125	146,625	123,378	147,993	34,431	149,802	149,802	149,802
		Grand total number of positions	7	8	6	6	6	8	6	7	3	3
01-448-102-0000	0001-311-4194-00-01300-00000	BLD/GRNDS - OVERTIME	3,000	4,681	3,000	4,550	5,577	3,000	230	3,000	3,000	3,000
01-448-202-0000	0001-311-4194-00-06100-00000	BLD/GRNDS - GENERAL SUPPLIES	10,000	9,879	10,000	10,000	8,614	10,000	1,251	10,000	10,000	10,000
01-448-302-0000	0001-311-4194-00-06220-00000	BLD/GRNDS - ELECTRICITY-TOWN	10,300	10,184	12,900	12,900	10,690	10,500	2,130	10,500	10,500	10,500
01-448-302-0406	0001-311-4194-01-06220-00000	BLD/GRNDS - ELECTRICITY - PARK	1,400	861	1,200	1,200	1,329	1,000	214	1,000	1,000	1,000
01-448-302-0438	0001-311-4194-02-06220-00000	BLD/GRNDS - ELECTRICITY POLICE	10,300	10,083	12,800	12,800	10,992	11,000	2,016	11,000	11,000	11,000
01-448-302-0441	0001-311-4194-03-06220-00000	BLD/GRNDS - ELECTRICITY YOUNG	21,115	22,055	25,600	25,600	22,151	23,000	3,605	23,000	23,000	23,000
01-448-303-0000	0001-311-4194-00-06240-00000	BLD/GRNDS - HEAT & OIL - TOWN H	16,900	17,606	14,560	21,560	22,448	16,200	1,328	20,085	20,085	20,085
01-448-303-0170	0001-311-4194-01-06240-00000	BLD/GRNDS - HEAT & OIL - HAND T	100		100	100		100		100	100	100
01-448-303-0438	0001-311-4194-02-06240-00000	BLD/GRNDS - HEAT & OIL - POLICE	3,211	3,851	3,135	3,135	2,993	3,762		2,873	2,873	2,873
01-448-303-0441	0001-311-4194-03-06240-00000	BLD/GRNDS - HEAT & OIL - YOUNG	33,800	34,790	48,070	43,770	35,348	40,000	246	33,462	33,462	33,462
01-448-304-0000	0001-311-4194-00-04110-00000	BLD/GRNDS - WATER/SEWER TOW	3,100	5,651	3,100	5,100	4,959	6,000	1,142	3,500	3,500	3,500
01-448-304-0438	0001-311-4194-01-04110-00000	BLD/GRNDS - WATER/SEWER - POL	400	424	400	425	420	450	132	450	450	450
01-448-304-0441	0001-311-4194-02-04110-00000	BLD/GRNDS - WATER/SEWER - YOI	1,600	2,094	1,600	1,600	1,590	2,000	447	1,600	1,600	1,600
01-448-401-0110	0001-311-4194-00-04300-00000	BLD/GRNDS - YOUNGS LANE MAIN	10,000	19,226	10,000	11,900	15,901	12,000	693	12,000	12,000	12,000
01-448-401-0120	0001-311-4194-01-04300-00000	BLD/GRNDS - TOWN HALL MAINTEN	10,000	23,850	10,000	10,000	13,867	12,000	3,151	12,000	12,000	12,000
01-448-401-0125	0001-311-4194-02-04300-00000	BLD/GRNDS - ELEVATOR MAINTEN	2,000	2,112	2,000	2,000	2,053	2,000	150	2,000	2,000	2,000
01-448-401-0140	0001-311-4194-04-04300-00000	BLD/GRNDS - PARKS MAINTENANC	8,000	4,220	8,000	8,000	9,250	6,000	518	6,000	6,000	6,000
01-448-401-0150	0001-311-4194-05-04300-00000	BLD/GRNDS - COMMUNITY CENTE	8,000	12,558	8,000	8,000	5,054	10,000	371	10,000	10,000	10,000
01-448-401-0151	0001-311-4194-04-06220-00000	BLD/GRNDS - COMM CTR ELECTRI	12,360	10,377	14,875	14,875	11,387	12,000	2,568	12,000	12,000	12,000
01-448-401-0152	0001-311-4194-04-06240-00000	BLD/GRNDS - COMM CENTR HEAT	6,760	11,844	11,913	11,913	10,385	11,495	1,005	10,140	10,140	10,140
01-448-401-0160	0001-311-4194-06-04300-00000	BLD/GRNDS - BANDSTAND MAINT	50		50	50		50		50	50	50
01-448-401-0170	0001-311-4194-07-04300-00000	BLD/GRNDS - HAND TUB MAINTEN	300	276	300	300	284	300	41	300	300	300
01-448-401-0175	0001-311-4194-08-04300-00000	BLD/GRNDS - DAM MAINTENANCE	2,400	2,638	2,400	2,400	1,850	3,000	78	3,000	3,000	3,000
01-448-401-0180	0001-311-4194-09-04300-00000	BLD/GRNDS - TOWN CLOCK MAINT	2,000	1,500	5,100	5,100	1,272	700	8	2,500	2,000	2,000
01-448-401-0438	0001-311-4194-10-04300-00000	BLD/GRNDS - POLICE BUILDING MA	6,000	3,168	6,000	11,300	12,407	4,500	800	6,000	5,000	5,000
01-448-402-0000	0001-311-4194-11-04300-00000	BLD/GRNDS - EQUIPMENT MAINTEN	5,500	1,549	4,000	4,000	2,137	2,500	705	2,500	2,500	2,500
01-448-405-0000	0001-311-4194-12-04300-00000	BLD/GRNDS - GROUNDS MAINTEN	30,000	30,394	30,000	35,400	36,710	30,000	6,210	36,000	32,000	32,000
01-448-533-0000	0001-311-4194-14-04300-00000	BLD/GRNDS - MOSQUITO CONTROL	60,000	59,890	50,000	53,600	50,000	60,000		60,000	60,000	60,000
01-448-800-0000	0001-311-4194-00-07410-00000	BLD/GRNDS - EQUIPMENT PURCHASE			500	500	500	9,500	9,588	10,500	10,000	10,000
		Total operating expenditures	278,596	305,761	299,603	322,078	300,168	303,057	38,627	305,560	299,560	299,560
		Department total	\$ 435,227	\$ 441,577	\$ 445,728	\$ 468,703	\$ 423,546	\$ 451,050	\$ 73,058	\$ 455,362	\$ 449,362	\$ 449,362
		Percent increase/(decrease)		101.46%	2.41%	5.15%	90.37%	-3.77%	16.20%	0.96%	-0.37%	-0.37%

Narrative:
01-448-101-0000 There is an increased need for cleaning service.

-
- a - As of September 30, 2013
 - b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.
 - c - Payroll accruals could not be allocated with exactness. As a result, the accruals affected the Director of Building Ground Supervisor line item.
 - d - Expenditures for on-call pay is included within each position line item rather than reported separately.

Town of Newmarket
2014 Budget Worksheet

Department: Cemetery Department Code: 311

Current Account Number	New Account Number	Account Description	2012		2013			2014 ^a		Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015	Town Council Proposed FY 2015
			Original Act. Exp.	Act. Exp.	Budget	Final Budget	Act. Exp.	Original Budget	Act. Exp.			
01-448-101-0000	0001-311-4195-00-01100-00000	BLD/GRNDS - FULL-TIME SALARIES										
		Position:										
		Bldg Grounds Laborer	\$ 17,815	\$ 17,884	\$ 17,815	\$ 18,425	\$ 19,009	\$ 17,815	\$ 3,863	\$ 18,263	\$ 18,263	\$ 18,263
		Total	17,815	17,884	17,815	18,425	19,009	17,815	3,863	18,263	18,263	18,263
		Total number of positions	1	1	1	1	1	1	1	1	1	1
01-448-103-0000	0001-311-4195-00-01150-00000	BLD/GRNDS - PART TIME SALARIES										
		Position:										
		Seasonal Employees	8,715	7,979	8,775	8,775	3,497	11,050	3,903	11,050	11,050	11,050
		Total	8,715	7,979	8,775	8,775	3,497	11,050	3,903	11,050	11,050	11,050
		Total number of positions	1	1	1	1	1	1	1	1	1	1
		Grand total salaries	26,530	25,863	26,590	27,200	22,506	28,865	7,766	29,313	29,313	29,313
		Grand total number of positions	2	2	2	2	2	2	2	2	2	2
01-449-202-0000	0001-311-4195-00-06100-00000	CEM - GENERAL SUPPLIES	1,500	187	1,500	1,500	828	500	148	1,200	1,000	1,000
01-449-302-0000	0001-311-4195-00-06220-00000	CEM - ELECTRICITY	200	246	200	340	297	250	67	250	250	250
01-449-402-0000	0001-311-4195-00-04300-00000	CEM - EQUIPMENT MAINT	800	758	800	1,000	695	800	121	800	800	800
01-449-702-0000	0001-311-4195-00-04240-00000	CEM - CONTRACTED SERVICES	7,000	1,200	5,000	5,000	4,775	5,000		5,000	5,000	5,000
01-449-800-0000	0001-311-4195-00-07410-00000	CEM - EQUIPMENT PURCHASE			500	500	500	500		600	600	600
		Total operating expenditures	9,500	2,391	8,000	8,340	7,095	7,050	336	7,850	7,650	7,650
		Department total	\$ 36,030	\$ 28,254	\$ 34,590	\$ 35,540	\$ 29,601	\$ 35,915	\$ 8,102	\$ 37,163	\$ 36,963	\$ 36,963
		Percent increase/(decrease)		78.42%	-4.00%	2.75%	83.29%	1.06%	22.56%	3.47%	2.92%	2.92%

Narrative:
01-448-103-0000 Spring cleanup.

a - As of September 30, 2013

b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

Town of Newmarket
2015 Budget Worksheet

Department: Vehicles Department Code: 311

Current Account Number	New Account Number	Account Description	2012		2013			2014 ^a		Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015	Town Council Proposed FY 2015
			Original Budget	Act. Exp.	Original Budget	Final Budget	Act. Exp.	Original Budget	Act. Exp.			
01-452-101-0000	0001-311-4319-00-01100-00000	VEHICLE - FULL TIME SALARIES										
		Position:										
		Mechanic	\$ 53,789	\$ 16,757	\$	\$	\$	\$	\$	\$	\$	\$
		Total	53,789	16,757	-	-	-	-	-	-	-	-
		Total number of positions	1	1	-	-	-	-	-	-	-	-
		Grand total salaries	53,789	16,757	-	-	-	-	-	-	-	-
		Grand total number of positions	1	1	-	-	-	-	-	-	-	-
Auto Excellence Expenditures:												
01-452-403-0000	0001-311-4319-03-04300-00000	VEHICLE - VEHICLE MAINT PUBLIC	48,000	39,433	48,000	48,000	12,710	48,000	4,874	48,000	48,000	20,000
01-452-403-0406	0001-311-4319-04-04300-00000	VEHICLE - VEHICLE MAINT REC	5,000	953	5,000	5,000	241	2,000	695	2,000	2,000	2,000
01-452-403-0438	0001-311-4319-05-4300-00000	VEHICLE- VEHICLE MAINT POLICE	14,000	11,054	14,000	14,000	13,615	12,000	3,523	14,000	14,000	14,000
01-452-403-0461	0001-311-4319-06-04300-00000	VEHICLE - VEHICLE MAINT FIRE	11,500	21,724	11,500	11,500	13,543	12,000	7,715	14,000	14,000	14,000
			78,500	73,164	78,500	78,500	40,109	74,000	16,807	78,000	78,000	50,000
Other Vehicle Expenditures:												
01-452-202-0000	0001-311-4319-00-01300-00000	VEHICLE - OVERTIME	5,000	-			-	-	-	-	-	-
01-452-202-0000	0001-311-4319-00-06100-00000	VEHICLE - GENERAL SUPPLIES	5,000	4,891	2,500	2,500	1,815	3,000	268	2,500	2,500	2,500
01-452-209-0000	0001-311-4319-00-06260-00000	VEHICLE - GASOLINE	20,000	12,188	16,000	22,300	15,219	16,000	2,522	16,960	16,960	16,960
01-452-210-0000	0001-311-4319-00-06270-00000	VEHICLE - DIESEL FUEL	30,000	27,676	39,840	39,840	40,484	41,160	3,849	34,650	34,650	34,650
01-452-214-0000	0001-311-4319-01-04300-00000	VEHICLE - OIL	6,000	658	3,000	2,000	707	3,000		1,000	1,000	1,000
01-452-402-0000	0001-311-4319-02-04300-00000	VEHICLE - EQUIP MAINT	50,000	40,708	50,000	50,000	52,758	50,000	4,237	52,000	52,000	52,000
01-452-404-0000	0001-311-4319-07-04300-00000	VEHICLE - RADIO MAINT	1,200	1,165	1,200	1,200		1,200		1,200	1,200	1,200
01-452-800-0000	0001-311-4319-00-07410-00000	VEHICLE - EQUIP PURCHASE			1,500	1,500	1,508	1,500		16,500	16,500	16,500
		Total operating expenditures	117,200	87,286	114,040	119,340	112,491	115,860	10,876	124,810	124,810	124,810
		Department total	\$ 249,489	\$ 177,207	\$ 192,540	\$ 197,840	\$ 152,600	\$ 189,860	\$ 27,683	\$ 202,810	\$ 202,810	\$ 174,810
		Percent increase/(decrease)		71.03%	-22.83%	2.75%	77.13%	-4.03%	14.58%	6.82%	6.82%	-7.93%

Narrative:

01-452-800-0000 Current system is obsolete, can no longer get updates. This system tracks all fueling transactions for all town vehicles and equipment.

a - As of September 30, 2013

b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

Town of Newmarket
2015 Budget Worksheet

Department: Fire Rescue Department Code: 220

Current Account Number	New Account Number	Account Description	2012		2013			2014 ^a		Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015	Town Council Proposed FY 2015
			Original Budget	Act. Exp.	Original Budget	Final Budget	Act. Exp.	Original Budget	Act. Exp.			
01-461-101-0000	0001-210-4220-00-01100-00000	FIRE/RES - FULL TIME SALARIES										
		Position:										
		Firefighter #1	\$ 71,478	\$ 40,975	\$ 81,479	\$ 81,479	\$ 75,223	\$ 40,739	\$ 17,552	\$ 41,559	\$ 41,559	\$ 41,559
		Firefighter #2		40,739				39,944		40,739	40,739	40,739
		Total	71,478	81,714	81,479	81,479	75,223	80,683	17,552	82,298	82,298	82,298
		Total number of positions	1	2	1	1	1	2	1	2	2	2
01-461-103-0000	0001-220-4220-00-01150-00000	FIRE/RES - PART TIME SALARIES										
		Position:										
		Fire Chief						6,500		6,500	6,500	6,500
		Admin. Assistant	120,100	132,694	118,968	121,268	98,399	15,600	24,351	15,912	15,912	15,912
		Asst. Chief						3,000		15,600	15,600	15,600
		Deputy Chief						2,000		3,000	3,000	3,000
		Captain						1,500		2,000	2,000	2,000
		Captain						1,500		1,500	1,500	1,500
		Captain						1,500		1,500	1,500	1,500
		Lieutenant						1,000		1,500	1,500	1,500
		Lieutenant						1,000		1,000	1,000	1,000
		Lieutenant						1,000		1,000	1,000	1,000
		Lieutenant						1,000		1,000	1,000	1,000
		Lieutenant						1,000		1,000	1,000	1,000
		On Call Firefighters						36,000		36,000	36,000	36,000
		EMT Duty						20,000		20,000	20,000	20,000
		EMT On Call						10,500		10,500	10,500	10,500
		Saturday and Sunday Coverage								15,000	15,000	15,000
		Total	120,100	132,694	118,968	121,268	98,399	102,100	24,351	133,012	133,012	133,012
		Total number of positions	14	14	14	14	14	14	14	16	16	16
		Grand total salaries	191,578	214,408	200,447	202,747	173,622	182,783	41,903	215,310	215,310	215,310
		Grand total number of positions	15	16	15	15	15	16	15	18	18	18
01-461-102-0000	0001-220-4220-00-01300-00000	FIRE/RES - OVERTIME	8,000	19,978	11,000	14,100	14,705	12,000	3,237	14,000	12,000	12,000
01-461-190-0000	0001-220-4220-00-03200-00000	FIRE/RES - TRAINING/STAFF DEVEI	17,200	17,349	17,000	17,000	9,505	18,000	4,386	14,000	14,000	14,000
01-461-193-0000	0001-220-4220-00-04250-00000	FIRE/RES - UNIFORMS	7,000	9,689	7,000	7,600	7,435	10,000	746	10,000	10,000	10,000
01-461-201-0000	0001-220-4220-00-05600-00000	FIRE/RES - POSTAGE	100	91	75	75	54	100	14	75	75	75
01-461-202-0000	0001-220-4220-00-06100-00000	FIRE/RES - GENERAL SUPPLIES	6,500	5,881	6,500	6,500	5,904	6,500	447	6,500	6,500	6,500
01-461-202-0046	0001-220-4220-01-06100-00000	FIRE/RES - MEDICAL SUPPLIES	9,000	12,565	9,000	9,000	9,835	12,500	1,299	12,500	12,500	12,500
01-461-209-0000	0001-220-4220-00-06260-00000	FIRE/RES - GASOLINE	910	17	800	1,170	1,092	1,600	337	1,600	1,600	1,600
01-461-210-0000	0001-220-4220-00-06270-00000	FIRE/RES - DIESEL FUEL	6,840	10,423	7,668	7,668	7,458	8,700	2,036	8,700	8,700	8,700
01-461-220-0000		FIRE/RES - AMBULANCE EXPENSE				7,900	8,084		2,000	16,000	16,000	16,000
01-461-301-0000	0001-220-4220-00-05300-00000	FIRE/RES - COMMUNICATION SERV	3,900	6,471	3,900	7,100	7,807	4,500	1,379	7,900	7,900	7,900
01-461-310-0002	0001-220-4220-00-08100-00000	FIRE/RES - DUES/SUBSCRIPTIONS	3,000	4,148	3,000	3,000	3,031	4,200	2,192	4,000	4,000	4,000
01-461-310-0055	0001-220-4220-01-03200-00000	FIRE/RES - FIRE PREVENTION	1,200		900	900	908	1,200		900	900	900
01-461-402-0000	0001-220-4220-01-04300-00000	FIRE/RES - EQUIP MAINT	14,500	10,039	14,500	14,500	17,639	12,500	7,732	14,500	12,500	12,500
01-461-518-0000	0001-220-4220-00-05900-00000	FIRE/RES - HAZMAT	2,200	2,098	2,200	2,200	2,098	2,200	2,098	2,200	2,200	2,200
01-461-530-0000	0001-220-4220-01-05900-00000	FIRE/RES - MUTUAL AID CONTRAC	600	370	600	600	200	1,200	220	1,200	1,200	1,200
01-461-800-0000	0001-220-4220-00-07410-00000	FIRE/RES - EQUIP PURCHASE	20,000		20,000	20,035	20,452	20,000	8,271	65,000	25,000	25,000
		Total operating expenditures	100,950	99,119	104,143	119,348	116,207	115,200	36,394	179,075	135,075	135,075

Department: Fire Rescue Department Code: 220

Current Account Number	New Account Number	Account Description	2012		2013			2014 ^a		Dept. Head	Town	Town
			Original Budget	Act. Exp.	Original Budget	Final Budget	Act. Exp.	Original Budget	Act. Exp.	Proposed FY 2015	Administrator Proposed FY 2015	Council Proposed FY 2015
		Department total	\$ 292,528	\$ 313,527	\$ 304,590	\$ 322,095	\$ 289,829	\$ 297,983	\$ 78,297	394,385	\$ 350,385	\$ 350,385
		Percent increase/(decrease)		107.18%	4.12%	5.75%	89.98%	-7.49%	26.28%	32.35%	17.59%	17.59%

Narrative:

01-461-103-0000 Increase due to weekend coverage.

01-461-102-0000 Increase to reflect actual usage of the prior year.

01-461-190-0000 Decrease due to off-year of bi-annual training courses.

01-461-220-0000 Exeter Hospital no longer bills ALS directly. The Town must pay Exeter and then collect from patients. This is now a required payment to Exeter Hospital for their service due.

01-461-402-0000 Increase is due to the age of equipment.

01-461-800-0000 Equipment Purchases has increased due to replacement of portable radios and gear.

a - As of September 30, 2013

b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

c - Payroll accruals could not be allocated with exactness. As a result, the accruals affected the Firefighter #1 line item.

Part-time payroll could not be allocated with exactness. Therefore, it has been reflected in the Chief line item.

Department: Emergency Management Department Code: 290

Current Account Number	New Account Number	Account Description	2012		2013			2014 ^a		Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015	Town Council Proposed FY 2015
			Original Budget	Act. Exp.	Original Budget	Final Budget	Act. Exp.	Original Budget	Act. Exp.			
01-463-103-0000	0001-290-4290-00-01150-00000	EM - PART TIME SALARIE										
		Position:										
		Stipend	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750		\$ 750	\$ 750	\$ 750
		Total	750	750	750	750	750	750	-	750	750	750
		Total number of positions	1	1	1	1	1	1	-	1	1	1
		Grand total salaries	750	750	750	750	750	750	-	750	750	750
		Grand total number of positions	1	1	1	1	1	1	-	1	1	1
01-463-190-0000	0001-290-4290-00-03200-00000	EM - TRAINING/STAFF DE	250		250	250		750		750	750	750
01-463-202-0000	0001-290-4290-00-06100-00000	EM - GENERAL SUPPLIES	450	5,619	450	450	264	450		450	450	450
		Total operating expenditures	700	5,619	700	700	264	1,200	-	1,200	1,200	1,200
		Department total	\$ 1,450	\$ 6,369	\$ 1,450	\$ 1,450	\$ 1,014	\$ 1,950	\$ -	\$ 1,950	\$ 1,950	\$ 1,950
		Percent increase/(decrease)		439.24%	0.00%	0.00%	69.93%	34.48%	0.00%	0.00%	0.00%	0.00%

Narrative:
01-463-190-0000 Emergency Management will apply for a matching grant for printing costs for informational signs.
01-463-202-0000 The emergency operations plan is updated every 5 years.

a - As of September 30, 2013
b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

Town of Newmarket
2015 Budget Worksheet

Department: Grants Department Code: 132

Current Account Number	New Account Number	Account Description	2012		2013			2014 ^a		Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015	Town Council Proposed FY 2015
			Original Budget	Act. Exp.	Original Budget	Final Budget	Act. Exp.	Original Budget	Act. Exp.			
01-480-812-0000	0001-132-4589-00-00000-00000	GRANTS - MEM DAY PARADE	\$ 1,800	\$	\$ 2,000	\$ 2,000	\$ 1,735	\$ 2,000	\$ 1,333	\$ 2,000	\$ 2,000	\$ 2,000
01-480-813-0000	0001-132-4589-01-00000-00000	GRANTS - FESTIVAL SUPPORT	15,500	15,500	15,500	15,500	15,500	15,500	8,500	15,500	15,500	15,500
01-480-814-0000	0001-132-4589-02-00000-00000	GRANTS - NWMKT ATHLETIC ASSC	21,500	20,372	21,500	21,500	21,500	21,500		21,500	21,500	21,500
01-480-815-0000	0001-132-4589-03-00000-00000	GRANTS - NWMKT SENIOR CITIZEN	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
01-480-816-0000	0001-132-4589-04-00000-00000	GRANTS - NWMKT HISTORICAL SO	1,900	1,900	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
01-480-817-0000	0001-132-4589-05-00000-00000	GRANTS - C.O.A.S.T.	15,795	15,623	20,748	20,748	19,247	20,748		20,748	20,748	20,748
01-480-818-0000	0001-132-4589-06-00000-00000	GRANTS - VETERANS MEMORIAL	7,000	2,364	2,100	2,100	1,279	2,100		2,100	2,100	2,100
01-480-819-0000	0001-132-4589-07-000000-00000	GRANTS - NWMKT HANDTUB ASSO	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
01-480-821-0000	0001-132-4589-09-00000-00000	CEMETERY MAINTENANCE	5,000	(620)								
		Total operating expenditures	71,695	58,339	67,048	67,048	64,461	67,048	15,033	67,048	67,048	67,048
		Department total	\$ 71,695	\$ 58,339	\$ 67,048	\$ 67,048	\$ 64,461	\$ 67,048	\$ 15,033	\$ 67,048	\$ 67,048	\$ 67,048
		Percent increase/(decrease)		81.37%	-6.48%	0.00%	96.14%	0.00%	22.42%	0.00%	0.00%	0.00%

Narrative:

a - As of September 30, 2013
b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

Town of Newmarket
2015 Budget Worksheet

Department: Grants Department Code: _____

Current Account Number	New Account Number	Account Description	2012		2013			2014 ^a		Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015	Town Council Proposed FY 2015
			Original Budget	Act. Exp.	Original Budget	Final Budget	Act. Exp.	Original Budget	Act. Exp.			
01-481-910-0000	0001-132-4589-10-00000-00000	SS GRANTS - RICHIE MCFARLAN \$	2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
01-481-911-0000	0001-132-4589-11-00000-00000	SS GRANTS - ROCKINGHAM AREA										
01-481-912-0000	0001-132-4589-12-00000-00000	SS GRANTS - GREAT BAY										
01-481-913-0000	0001-132-4589-13-00000-00000	SS GRANTS - LAMPREY HEALTH CE	10,100	10,100	10,100	10,100	10,100	10,100		10,100	10,100	10,100
01-481-914-0000	0001-132-4589-14-00000-00000	SS GRANTS - AREA HOMEMAKERS	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
01-481-915-0000	0001-132-4589-15-00000-00000	SS GRANTS - CHILD & FAMILY SER	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
01-481-916-0000	0001-132-4589-16-00000-00000	SS GRANTS - R.C.C.A.P.	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000
01-481-917-0000	0001-132-4589-17-00000-00000	SS GRANTS - R.S.V.P.	600	600	600	600	600	600	600	600	600	600
01-481-918-0000	0001-132-4589-18-00000-00000	SS GRANTS - A SAFE PLACE	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
01-481-919-0000	0001-132-4589-19-00000-00000	SS GRANTS - BIG BROTHER/BIG SI	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
01-481-920-0000	0001-132-4589-20-00000-00000	SS GRANTS - SEACOAST MENTAL I	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
01-481-921-0000	0001-132-4589-21-00000-00000	SS GRANTS - SEXUAL ASSAULT SL	1,000	1,000								
01-481-922-0000	0001-132-4589-22-00000-00000	SS GRANTS - SEACOAST HOSPICE	1,500	4,000				-				
01-481-923-0000	0001-132-4589-23-00000-00000	SS GRANTS - LINKED TOGETHER	4,000	4,000	4,000	4,000	4,000	4,000		4,000	4,000	4,000
01-481-924-0000	0001-132-4589-24-00000-00000	SS GRANTS - ROCKINGHAM COUN	3,600	3,600		3,600	3,600	-		-	-	-
01-481-925-0000	0001-132-4589-25-00000-00000	SS GRANTS - AIDS RESPONSE	500	500	500	500	500	500		500	500	500
01-481-926-0000	0001-132-4589-26-00000-00000	SS GRANTS - AMERICAN RED CRO	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
01-481-928-0000	0001-132-4589-27-00000-00000	SS GRANTS - CROSS ROADS										
01-481-929-0000	0001-132-4589-28-00000-00000	OTHER GRANTS - CHILD ADVOCAC	1,000	1,000	1,000	1,000	1,000	1,000	1,000			
		Total operating expenditures	46,500	49,000	40,400	44,000	43,000	40,400	24,800	39,400	39,400	39,400
		Department total	\$ 46,500	\$ 49,000	\$ 40,400	\$ 44,000	\$ 43,000	\$ 40,400	\$ 24,800	\$ 39,400	\$ 39,400	\$ 39,400
		Percent increase/(decrease)		105.38%	-13.12%	8.91%	97.73%	-8.18%	61.39%	-2.48%	-2.48%	-2.48%

Narrative:

a - As of September 30, 2013
b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

Town of Newmarket
2015 Budget Worksheet

Department: Capital Reserves Department Code: 132

Current Account Number	New Account Number	Account Description	2012		2013			2014 ^a		Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015	Town Council Proposed FY 2015
			Original Budget	Act. Exp.	Original Budget	Final Budget	Act. Exp.	Original Budget	Act. Exp.			
01-490-900-0001	0001-132-4915-04-00000-00000	CAP RES - REVALUATION	\$	\$	\$	\$	\$	\$ 40,000	\$	\$ 40,000	\$ 40,000	\$ 10,000
01-490-900-0012	0001-132-4915-05-00000-00000	CAP RES - FIRE DEPARTMENT	67,800	67,800	50,000	50,000	50,000	50,000		153,870	50,000	50,000
01-490-900-0016	0001-132-4915-09-00000-00000	CAP RES - PUBLIC WORKS	178,400	178,400	150,000	150,000	150,000	130,000		155,475	130,000	130,000
01-490-900-0017	0001-132-4915-10-00000-00000	CAP RES - POLICE VEHICLES	46,500	46,500	46,500	46,500	46,500	47,256		44,000	50,000	50,000
01-490-900-0018	0001-132-4915-11-00000-00000	CAP RES - LIBRARY	8,700	8,700	8,700	8,700	8,700					
01-490-900-0019	0001-132-4915-12-00000-00000	CAP RES - BUILDING IMPROVEMEN	50,000	50,000	26,500	26,500	26,500			10,000		
01-490-900-0020	0001-132-4915-13-00000-00000	CAP RES - WATERFRONT IMPROVEMENTS										
01-490-900-0074	0001-210-4915-01-00000-00000	CAPITAL RESERVE POLICE DISPAT	38,000	38,000	1	1	1			22,505		
01-490-900-0021	0001-520-4915-00-00000-00000	CAP RES - RECREATION FACILITIE	18,000	18,000				2,000		10,375	5,000	5,000
01-490-900-0032		CAP RES - TECHNOLOGY								25,000	10,000	10,000
01-490-900-0034	0001-156-4915-01-00000-00000	CIP - CABLE TV	28,500	28,500								
01-490-900-0075	0001-156-4915-02-00000-00000	CAPITAL RESERVE - TELECOMMUN	20,000	20,000								
01-490-900-0077	0001-220-4915-11-00000-00000	CAPITAL RESERVE - LADDER TRUCK										
01-490-900-0079	0001-311-4915-13-00000-00000	MACALLEN DAM CAP RESERVE	25,000	25,000						120,000		
01-490-900-0080	0001-311-4915-14-00000-00000	CAP RES - TOWN CEMETERIES		25,000								
01-490-900-0081	0001-311-4915-15-00000-00000	CAP RES VETS MEM TRUST	14,000	14,000						8,000		
		CAP RES - SIDEWALK DEVELOPMENT										
		CAP RES - STORMWATER MGT						10,000		100,000	41,113	41,113
		CAP RES - TOWN CLOCK										
		Total operating expenditures	494,900	519,900	281,701	281,701	281,701	279,256	-	689,225	326,113	296,113
		Department total	\$ 494,900	\$ 519,900	\$ 281,701	\$ 281,701	\$ 281,701	\$ 279,256	\$ -	\$ 689,225	\$ 326,113	\$ 296,113
		Percent increase/(decrease)		105.05%	-43.08%	0.00%	100.00%	-0.87%	0.00%	146.81%	16.78%	6.04%

Narrative:

a - As of September 30, 2013
b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

Town of Newmarket
2015 Budget Worksheet

Department: Library Department Code: 550

Current Account Number	New Account Number	Account Description	2012		2013			2014 ^a		Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015	Town Council Proposed FY 2015
			Original Budget	Act. Exp.	Original Budget	Final Budget	Act. Exp.	Original Budget	Act. Exp.			
02-480-101-0000	2002-550-4550-00-01100-00000	LIBRARY - SALARIES										
		Position:										
		Library Director	\$ 55,910	\$ 56,119	\$ 55,904	\$ 55,904	\$ 55,904	\$ 55,904	\$ 11,826	\$ 55,904	\$ 55,904	\$ 55,904
		Total	55,910	56,119	55,904	55,904	55,904	55,904	11,826	55,904	55,904	55,904
		Total number of positions	1	1	1	1	1	1	1	1	1	1
02-480-103-0000		LIBRARY - PART TIME SALARIES										
		Position:										
		Asst Library Director	94,226	90,522	106,019	106,019	94,561	21,653	19,570	21,653	21,653	21,653
		Library Aide II - Janitor						37,419		37,419	37,419	37,419
		Library Aide II						17,774		17,774	17,774	17,774
		Library Aide I						15,276		15,276	15,276	15,276
		Library Aide I						4,143		6,366	6,366	6,366
		Library Aide I (substitute)						1,726		1,726	1,726	1,726
		Library Aide I (substitute)						2,040		2,040	2,040	2,040
		Library Aide I (substitute)						1,726		1,726	1,726	1,726
		Children's Librarian						9,355		9,355	9,355	9,355
		Total	94,226	90,522	106,019	106,019	94,561	111,112	19,570	113,335	113,335	113,335
		Total number of positions	8	8	8	8	8	8	8	9	9	9
		Grand total salaries	150,136	146,641	161,923	161,923	150,465	167,016	31,396	169,239	169,239	169,239
		Grand total number of positions	9	9	9	9	9	9	9	10	10	10
02-480-000-0000	2002-550-4550-00-0800-00000	LIBRARY - MISCELLANEOUS										
02-480-150-0000	2002-550-4550-00-02200-00000	LIBRARY - FICA	9,308	9,034	10,039	10,039	9,288	10,355	2,072	10,493	10,493	10,493
02-480-151-0000	2002-550-4550-00-02210-00000	LIBRARY - MEDICARE	2,177	2,113	2,348	2,348	2,172	2,422	484	2,454	2,454	2,454
02-480-155-0000	2002-550-4550-00-02100-00000	LIBRARY - HEALTH INSURANCE	19,276	18,633	14,469	14,469	13,945	15,497	4,648	16,397	16,397	16,397
02-480-156-0000	2002-550-4550-00-02300-00000	LIBRARY - RETIREMENT	6,200	5,018	4,942	4,942	5,035	6,021	1,135	5,493	5,493	5,493
02-480-159-0000	2002-550-4550-0005900-00000	LIBRARY - LIFE & DISABILITY	708	708	708	708	708	708	168	723	723	723
02-480-160-0000	2002-550-4550-00-02600-00000	LIBRARY-WORKERS COMPENSATION		3,706	702	702	1,813	1,683		1,683	1,683	1,683
02-480-190-0000	2002-550-4550-00-03200-00000	LIBRARY - TRAINING/STAFF DEVEL	300	330	300	300	1,668	1,180		1,180	1,180	1,180
02-480-202-0000	2002-550-4550-00-06100-00000	LIBRARY - GENERAL SUPPLIES	5,000	3,796	5,000	5,000	4,366	5,000	926	5,000	5,000	5,000
02-480-301-0000	2002-550-4550-00-05300-00000	LIBRARY - TELEPHONE	1,500	1,299	1,500	1,500	1,231	1,500	210	1,800	1,800	1,800
02-480-302-0000	2002-550-00-06220-00000	LIBRARY - ELECTRICITY	7,500	8,729	10,000	10,000	7,745	10,000	1,614	10,000	10,000	10,000
02-480-303-0000	2002-550-4550-00-06240-00000	LIBRARY - HEAT & OIL	10,400	10,721	10,400	10,400	12,164	15,196		13,000	13,000	13,000
02-480-304-0000	2002-550-4550-00-04110-00000	LIBRARY - WATER	600	864	600	600	2,159	870	535	870	870	870
02-480-310-0005	2002-550-4550-00-06400-00000	LIBRARY - BOOKS/SUBSCRIPTIONS	40,000	34,633	35,000	35,000	33,764	36,195	2,843	37,645	37,645	37,645
02-480-310-0053	2002-550-4550-00-07410-00000	LIBRARY - AUDIO/VISUAL	1,000		1,195	1,195						
02-480-330-0000	2002-550-4550-02-06100-00000	LIBRARY - ELECTRONIC INFO - OTI	7,000	7,186	5,666	5,666	7,394	8,750	5,709	9,741	9,741	9,741
02-480-340-0000	2002-550-4550-00-04300-00000	LIBRARY - ARCHIVES/PRESERVATI	250	50	250	250		250		250	250	250
02-480-350-0000	2002-550-4550-01-03200-00000	LIBRARY - PROGRAMS	2,000	1,143	2,000	2,000	1,020	2,000	65	2,000	2,000	2,000
02-480-401-0000	2002-550-4550-01-04300-00000	LIBRARY - BUILDING MAINTENANCE	8,000	3,284	8,000	8,000	4,801	8,000	595	8,000	8,000	8,000
02-480-402-0000	2002-550-4550-04420-00000	LIBRARY - EQUIPMENT MAINTENANCE	3,500	925	3,500	3,500	1,056	2,000	269	2,000	2,000	2,000
02-480-504-0000	2002-550-4550-00-05200-00000	LIBRARY-PROPERTY LIABILITY INS		3,586	4,588	4,588	3,709	4,588	3,709	4,588	4,588	4,588
02-480-800-0000	2002-550-4550-01-07410-00000	LIBRARY - EQUIPMENT PURCHASE	3,000	1,515	1,000	1,000	2,664	1,700	295	1,180	1,180	1,180
		Total operating expenditures	127,719	117,273	122,207	122,207	116,702	133,915	25,277	134,497	134,497	134,497
		Department total	\$ 277,855	\$ 263,914	\$ 284,130	\$ 284,130	\$ 267,167	\$ 300,931	\$ 56,673	\$ 303,736	\$ 303,736	\$ 303,736
		Percent increase/(decrease)		94.98%	2.26%	0.00%	94.03%	5.91%	18.83%	0.93%	0.93%	0.93%

Narrative:

02-480-800-0000 New public access computer at \$650 per workstation and a new server in FY 2014. Then, new public access computer annually beginning in fiscal year 2015. A printer needs to be replaced in fiscal year 2015 for \$300. Router replacement in fiscal year 2018

02-480-402-0000 This line-item has been reduced; however, we will purchase a new copier in FY 2014.

02-480-401-0000 We anticipate difficulties with the air conditioning unit going forward.

02-480-330-0000 \$5,422 TLC maintenance contract. \$527 for TLC software license. \$800 Dell server computer service contract that will end if a new server is purchased in fiscal year 2016. \$1,400 with roughly a \$100 increase annually for State of NH e-books. \$55 for security

02-480-310-0005 Audio/visual is being budgeted with Books/subscriptions.

02-480-304-0000 Water usage project at actual.
02-480-303-0000 _____ gallons at \$_____ rate.
02-480-190-0000 Three State librarian conferences at \$40 per conference for two staff, plus \$33.30 for mileage for each conference. \$20 annual dues for the Trustee Association.
02-480-303-0000 4,000 gallons at \$3.799 per gallon (Irving Oil cash price as of 10/9/2012).
02-480-103-0000 Increase Children's Librarian hours by six hours a week.

a - As of September 30, 2013
b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

Town of Newmarket
2015 Budget Worksheet

Department: Recreation (GF) Department Code: 520

Current Account Number	New Account Number	Account Description	Actual FY Expenditures ^c					Town Meeting Approved Budget FY 2014	Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015	Town Council Proposed FY 2015
			2010 ^b	2011	2012	2013	2014 ^a				
01-406-101-0000	0001-520-4250-00-01100-00000	RECREATION - FULL TIME SALARIES									
		<u>Position:</u>									
		Director	\$	\$	\$	\$	\$	\$	62,685	\$ 62,685	\$ 62,685
		Assistant Director							51,720	51,720	51,720
		Admin. Assistant							32,261	32,261	32,261
		Total	-	-	-	-	-	-	146,666	146,666	146,666
		Total number of positions	-	-	-	-	-	-	3	3	3
01-406-103-0000	0001-520-4520-00-01150-00000	RECREATION - PART TIME SALARIES									
		<u>Position:</u>									
		Administrative Front Desk							5,910	5,910	5,910
		Administrative Front Desk							12,980	12,980	12,980
		Senior Coordinator							16,116	16,116	16,116
		Total	-	-	-	-	-	-	35,006	35,006	35,006
		Total number of positions							3	3	3
		Grand total salaries	-	-	-	-	-	-	181,672	181,672	181,672
		Grand total number of positions	-	-	-	-	-	-	6	6	6
01-406-190-0000	0001-520-4520-00-03200-00000	RECREATION - TRAINING/STAFF DEVELOPMENT							2,000	2,000	2,000
01-406-191-0000	0001-520-4520-00-05800-00000	RECREATION - TRAVEL EXPENSE							300	300	300
01-406-192-0000	0001-520-4520-01-05800-00000	RECREATION - MEAL ALLOWANCE							300	300	300
01-406-201-0000	0001-520-4520-00-05600-00000	RECREATION - POSTAGE							1,500	1,500	1,500
01-406-202-0000	0001-520-4520-00-06100-00000	RECREATION - GENERAL SUPPLIES							1,650	1,650	1,650
01-406-301-0000	0001-520-4520-00-05300-00000	RECREATION - COMMUNICATION SERVICES							3,159	3,159	3,159
01-406-310-0002	0001-520-4520-00-08100-00000	RECREATION - DUES/SUBSCRIPTIONS							645	645	645
01-406-402-0000	0001-520-4520-00-04420-00000	RECREATION - EQUIPMENT MAINTENANCE/LEASE							7,188	7,188	7,188
01-406-800-0000	0001-520-4520-01-07410-00000	RECREATION - EQUIPMENT PURCHASE							1,200	1,200	1,200
01-406-904-0000	0001-520-4520-04-05900-00000	RECREATION - SUNRISE SUNSET SR CTR							4,500	4,500	4,500
		Total operating expenditures	-	-	-	-	-	-	22,442	22,442	22,442
		Department total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 204,114	\$ 204,114	\$ 204,114
		Percent increase/(decrease)		#DIV/0!	#DIV/0!	#DIV/0!		0.00%	0.00%	0.00%	0.00%

Narrative:

a - As of September 30, 2013

b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

c - Payroll accruals could not be allocated with exactness. As a result, the accruals affected the Summer Camp Director line item.

Town of Newmarket
2015 Budget Worksheet

Department: Recreation - Revolving Department Code: 520

Current Account Number	New Account Number	Account Description	2012		2013			2014 ^a		Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015	Town Council Proposed FY 2015
			Original Budget	Act. Exp.	Original Budget	Final Budget	Act. Exp.	Original Budget	Act. Exp.			
05-406-101-0000	2005-520-4250-00-01100-00000	RECREATION - FULL TIME SALARIES										
		Position:										
		Director	\$ 146,225	\$ 62,561	\$ 143,975	\$ 143,975	\$ 137,333	\$ 61,632	\$ 31,158	\$	\$	\$
		Assistant Director		50,706				50,706				
		Admin. Assistant		31,637				31,637				
		Total	146,225	144,904	143,975	143,975	137,333	143,975	31,158	-	-	-
		Total number of positions	1	3	1	1	1	3	1	-	-	-
05-406-103-0000	2005-520-4520-00-01150-00000	RECREATION - PART TIME SALARIES										
		Position:										
		Sumer Camp Director	119,877	112,697	120,971	120,971	114,644	125,273	72,478	103,455	103,455	103,455
		(2) Asst. Summer Camp Directors										
		Teen Coordinator										
		(3) Teen Counselors										
		Preschool Coordinator										
		(3) Preschool Counselors										
		Friendship Facilitator										
		(2) Friendship Counselors										
		Administrative Front Desk										
		Special Events Coordinator										
		Asst Special Events Coordinator										
		(9) Day Camp Counselors										
		(2) One on One Counselor										
		(4) Junior Counselors										
		Senior Coordinator										
		Administrative Front Desk										
		Preschool Playgroup Instructor										
		Special Events										
		General PT Programmer										
		Total	119,877	112,697	120,971	120,971	114,644	125,273	72,478	103,455	103,455	103,455
		Total number of positions								37	37	37
		Grand total salaries	266,102	257,601	264,946	264,946	251,977	269,248	103,636	103,455	103,455	103,455
		Grand total number of positions	1	3	1	1	1	3	1	37	37	37
05-406-111-0000	2005-520-4520-00-01500-00000	RECREATION - WORK STUDY	2,376		3,047	3,047	142	1,000	40			
05-406-190-0000	2005-520-4520-00-03200-00000	RECREATION - TRAINING/STAFF DE	3,595	1,125	4,800	4,800	2,693	3,425	70	1,400	1,400	1,400
05-406-191-0000	2005-520-4520-00-05800-00000	RECREATION - TRAVEL EXPENSE	400	211	400	400	35	400				
05-406-192-0000	2005-520-4520-01-05800-00000	RECREATION - MEAL ALLOWANCE	740	483	735	735	162	650	64	350	350	350
05-406-201-0000	2005-520-4520-00-05600-00000	RECREATION - POSTAGE	2,000	1,562	1,900	1,900	1,437	1,900	400	400	400	400
05-406-202-0000	2005-520-4520-00-06100-00000	RECREATION - GENERAL SUPPLIES	4,092	3,423	3,923	3,923	3,392	3,723	1,007	1,650	1,650	1,650
05-406-202-0034	2005-520-4520-01-06100-00000	RECREATION - ATHLETIC SUPPLIES	526	1,203	796	796	235	2,154	91	2,154	2,154	2,154
05-406-202-0036	2005-520-4520-02-06100-00000	RECREATION - CLASS SUPPLIES	5,075	3,431	6,204	6,204	5,815	7,000	1,090	7,000	7,000	7,000
05-406-301-0000	2005-520-4520-00-05300-00000	RECREATION - COMMUNICATION S	2,000	3,444	2,220	2,220	3,863	2,720	670			
05-406-302-0000	2005-520-4520-00-06220-00000	RECREATION - ELECTRICITY		186				-				
05-406-302-0001	2005-520-4520-01-06220-00000	RECREATION - FIELD LIGHTS	6,000	3,446	6,000	6,000	3,689	5,000	253	5,000	5,000	5,000
05-406-310-0002	2005-520-4520-00-08100-00000	RECREATION - DUES/SUBSCRIPTIC	820	518	870	870	771	870	195	150	150	150
05-406-310-0003	2005-520-4520-00-05400-00000	RECREATION - ADVERTISING	700	702	800	800	577	800		800	800	800
05-406-402-0000	2005-520-4520-00-04420-00000	RECREATION - EQUIPMENT MAINTI	8,120	8,979	8,106	8,106	8,607	8,106	1,970	1,000	1,000	1,000
05-406-501-0000	2005-520-4520-00-05500-00000	RECREATION - PRINTING & PUBLIS	7,335	8,975	7,763	7,763	7,442	8,163	16	8,163	8,163	8,163
05-406-508-0000	2005-520-4520-00-05900-00000	RECREATION - BUS TRIPS	58,010	38,027	47,605	47,605	34,825	38,027	22,138	36,000	36,000	36,000
05-406-800-0000	2005-520-4520-01-07410-00000	RECREATION - EQUIPMENT PURCH	900	1,643	3,874	3,874	1,368	5,218	485	2,000	2,000	2,000
05-406-902-0000	2005-520-4520-01-05900-00000	RECREATION - SUMMER CAMP	10,021	11,751	9,145	9,145	7,783	8,945	4,160	9,000	9,000	9,000
05-406-902-0037	2005-520-4520-02-05900-00000	RECREATION - TEEN CAMP	3,225	1,479	2,632	2,632	337	2,532	863	2,500	2,500	2,500
05-406-904-0000	2005-520-4520-04-05900-00000	RECREATION - SUNRISE SUNSET S	8,596	7,597	8,022	8,022	3,106	7,022	1,073			
05-406-906-0000	2005-520-4520-05-05900-00000	RECREATION - SPECIAL EVENTS	10,350	9,816	10,150	10,150	11,094	10,150	45	10,150	10,150	10,150

Town of Newmarket
2015 Budget Worksheet

Department: Recreation - Revolving Department Code: 520

Current Account Number	New Account Number	Account Description	2012		2013			2014 ^a		Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015	Town Council Proposed FY 2015
			Original Budget	Act. Exp.	Original Budget	Final Budget	Act. Exp.	Original Budget	Act. Exp.			
		Total operating expenditures	134,881	108,001	128,992	128,992	97,373	117,805	34,230	87,717	87,717	87,717
		Department total	\$ 400,983	\$ 365,602	\$ 393,938	\$ 393,938	\$ 349,350	\$ 387,053	\$ 137,866	\$ 191,172	\$ 191,172	\$ 191,172
		Percent increase/(decrease)		91.18%	-1.76%	0.00%	88.68%	-1.75%	35.62%	-50.61%	-50.61%	-50.61%

Narrative:

a - As of September 30, 2013
b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.
c - Payroll accruals could not be allocated with exactness. As a result, the accruals affected the Summer Camp Director line item.

Town of Newmarket
2015 Budget Worksheet

Department: Solid Waste Department Code: 311

Current Account Number	New Account Number	Account Description	2012		2013			2014 ^a		Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015	Town Council Proposed FY 2015
			Original Budget	Act. Exp.	Original Budget	Final Budget	Act. Exp.	Original Budget	Act. Exp.			
07-450-103-0000	5007-311-4321-00-01150-00000	SW - PART TIME										
		Position:										
		Laborer	\$ 11,098	\$ 9,882	\$ 9,802	\$ 9,802	\$ 14,410	\$ 10,530	\$ 2,393	\$ 10,881	\$ 10,881	\$ 10,881
		Total	11,098	9,882	9,802	9,802	14,410	10,530	2,393	10,881	10,881	10,881
		Total number of positions	1	1	1	1	1	1	1	1	1	1
		Grand total salaries	11,098	9,882	9,802	9,802	14,410	10,530	2,393	10,881	10,881	10,881
		Grand total number of positions	1	1	1	1	1	1	1	1	1	1
07-450-202-0000	5007-311-4321-00-06100-00000	SW - GENERAL SUPPLIES	21,250	14,197	23,250	23,250	22,499	20,000	26	23,250	20,000	15,000
07-450-310-0002	5007-311-4321-00-08100-00000	SW - DUES/SUBSCRIPTIONS	800	626	800	800	497	800		800	800	800
07-450-402-0000	5007-311-4321-00-04420-00000	SW - EQUIPMENT LEASE	2,000	1,120	2,000	2,000	1,120	4,900	120	1,200	1,200	1,200
07-450-403-0000	5007-311-4321-00-04300-00000	SW - VEHICLE MAINTENANCE	5,000	3,535	5,000	5,000	665	5,000		5,000	5,000	5,000
07-450-501-0000	5007-311-4321-00-05500-00000	SW - PRINTING & PUBLICATION	1,000	933	500	500		500		500	500	500
07-450-532-0000	5007-311-4321-00-04210-00000	SW - FREON REMOVAL	1,500	824	1,500	1,500	672	1,500		1,500	1,500	1,500
07-450-536-0000	5007-311-4321-02-04210-00000	SW - HOUSEHOLD HAZARDOUS	10,000		10,000	10,000	8,230	10,000		10,000	10,000	10,000
07-450-537-0000	5007-311-4321-03-04210-00000	SW - SPRING CLEAN-UP								45,000	45,000	40,000
07-450-602-0000	5007-311-4321-00-03300-00000	SW - LEGAL										
07-450-702-0047	5007-311-4321-04-04210-00000	SW - LAMPREY REG. CO-OP	1,969	2,028	2,000	2,000	2,028	2,100		2,100	2,100	2,100
07-450-702-0048	5007-311-4321-05-04210-00000	SW - MSW CONTRACT	143,100	141,159	136,740	136,740	142,569	137,217	30,761	130,350	130,350	130,350
07-450-702-0049	5007-311-4321-06-04210-00000	SW - RECYCLING CONTRACT	153,220	155,299	151,210	151,210	155,420	157,678	25,142	150,280	150,280	150,280
07-450-702-0050	5007-311-4321-07-04210-00000	SW - CONSTRUCTION DEBRIS	42,500	47,617	43,775	43,775	45,636	45,000	10,872	47,000	47,000	47,000
07-450-702-0051	5007-311-4321-00-03400-00000	SW - POST CLOSURE LANDFILL TE	60,000	30,543	50,000	50,000	26,979	50,000	463	50,000	50,000	30,000
07-450-800-0000	5007-311-4321-00-07410-00000	SW - EQUIPMENT PURCHASE	5,000		5,000	5,000	8,009	5,000		10,000	5,000	5,000
		Total operating expenditures	447,339	397,881	431,775	431,775	414,324	439,695	67,384	476,980	468,730	438,730
		Department total	\$ 458,437	\$ 407,763	\$ 441,577	\$ 441,577	\$ 428,734	\$ 450,225	\$ 69,777	\$ 487,861	\$ 479,611	\$ 449,611
		Percent increase/(decrease)		88.95%	-3.68%	0.00%	97.09%	1.96%	15.50%	8.36%	6.53%	-0.14%

Narrative:
07-450-103-0000 Increase reflects actual hourly rate plus actual hours of operation.

a - As of September 30, 2013
b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

Town of Newmarket
2015 Budget Worksheet

Department: Water Department Code: 914

Current Account Number	New Account Number	Account Description	2012		2013			2014 ^a		Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015	Town Council Proposed FY 2015
			Original Budget	Act. Exp.	Original Budget	Final Budget	Act. Exp.	Original Budget	Act. Exp.			
20-451-101-0000	6020-914-4331-00-01100-00000	WATER - FULL TIME SALARIES										
		<u>Position:</u>										
		Systems Technician	\$ 117,397	\$ 22,659	\$ 119,343	\$ 119,343	\$ 122,956	\$ 19,812	\$ 26,908	\$ 20,312	\$ 20,312	\$ 20,312
		Water & Sewer Superintendent		34,275				34,275		35,303	35,303	35,303
		Asses.Assit. & W&S Clerk		8,515				8,486		8,487	8,487	8,487
		Dir. Of Public Works		8,673				8,673		-		
		Admin. Secretary		4,210				3,848		3,925	3,925	3,925
		Operator		34,338				33,238		33,904	33,904	33,904
		Town Administrator		8,530				10,020		10,020	10,020	10,020
		A/P, P/R, W/S Billing Accountant								7,108	7,108	7,108
		On-call ^d						1,950		1,950	1,950	1,950
		Total	117,397	121,200	119,343	119,343	122,956	120,302	26,908	121,009	121,009	121,009
		Total number of positions	1	7	1	1	1	7	1	7	7	7
20-451-103-0000	6020-914-4331-00-01150-00000	WATER - PART TIME SALARIES										
		<u>Position:</u>										
		A/P & Water & Sewer Acct.	6,968	7,148	6,968	6,968	4,173	6,968				
		Total	6,968	7,148	6,968	6,968	4,173	6,968	-	-	-	-
		Total number of positions	1	1	1	1	1	1	-	-	-	-
		Grand total salaries	124,365	128,348	126,311	126,311	127,129	127,270	26,908	121,009	121,009	121,009
		Grand total number of positions	2	8	2	2	2	8	1	7	7	7
20-451-102-0000	6020-914-4331-00-01300-00000	WATER - OVERTIME	6,000	7,993	6,000	6,000	7,113	8,000	1,099	8,000	8,000	8,000
20-451-150-0000	6020-914-4331-00-02200-00000	WATER - FICA	8,328	7,806	8,238	8,238	8,038	8,436	1,607	7,999	7,999	7,999
20-451-151-0000	6020-914-4331-00-02210-00000	WATER - MEDICARE	1,948	1,819	1,927	1,927	1,880	1,983	376	1,871	1,871	1,871
20-451-155-0000	6020-914-4331-00-02100-00000	WATER - HEALTH INSURANCE	26,859	27,949	27,441	27,441	26,171	29,390	6,914	31,160	31,160	31,160
20-451-156-0000	6020-914-4331-00-02300-00000	WATER - RETIREMENT	13,019	10,675	10,329	10,329	11,759	14,654	2,979	13,685	13,685	13,685
20-451-159-0000	6020-914-4331-00-02900-00000	WATER - LIFE/DISABILITY INSURAN	1,152	1,152	1,152	1,152	1,152	1,152	270	1,542	1,542	1,542
20-451-160-0000	6020-914-4331-00-02600-00000	WATER - WORKERS COMPENSATIO	3,041	3,041	3,385	3,385	4,041	4,241		4,939	4,939	4,939
20-451-161-0000	6020-914-4331-00-02500-00000	WATER - UNEMPLOYMENT	385	385	336	336	224	312		2,201	2,201	2,201
20-451-190-0000	6020-914-4331-00-03200-00000	WATER - TRAINING/STAFF DEVELC	2,000	830	2,500	2,500	1,670	2,500		2,500	1,500	1,500
20-451-193-0000	6020-914-4331-00-04250-00000	WATER - UNIFORMS	3,500	3,272	3,000	3,000	3,696	3,000	815	3,000	3,000	3,000
20-451-198-0000	6020-914-4331-00-02950-00000	WATER - LONGEVITY	563	563	563	563	563	788		1,013	1,013	1,013
20-451-201-0000	6020-914-4331-00-05600-00000	WATER - POSTAGE	2,800	2,504	2,800	2,800	2,681	2,800	467	2,800	2,800	2,800
20-451-202-0000	6020-914-4331-00-06100-00000	WATER - GENERAL SUPPLIES	2,000	2,736	2,200	2,200	2,515	2,500	510	2,500	2,500	2,500
20-451-202-0002	6020-914-4331-00-08100-00000	WATER - DUES/SUBSCRIPTIONS	1,050	663	1,050	1,050	723	1,050	238	1,688	1,688	1,050
20-451-202-0003	6020-914-4331-00-05400-00000	WATER - ADVERTISING	1,200	1,307	1,200	1,200	1,828	1,600	312	1,600	1,600	1,600
20-451-204-0000	6020-914-4331-00-00000-00000	WATER - TAXES	300		300	300		300		300	300	300
20-451-209-0000	6020-914-4332-00-06260-00000	WATER - GASOLINE	3,600	4,914	3,600	3,600	4,727	5,200	1,249	5,200	5,200	5,200
20-451-211-0000	6020-914-4332-00-06230-00000	WATER - LP GAS	15,000	12,458	15,000	15,000	11,604	15,000	1,183	15,000	15,000	15,000
20-451-217-0000	6020-914-4332-00-06100-00000	WATER - CHEMICALS	25,000	20,572	27,000	27,000	17,766	26,000	1,230	20,000	20,000	20,000
20-451-301-0000	6020-914-4332-00-05300-00000	WATER - COMMUNICATION SERVIC	3,500	3,412	3,800	3,800	3,411	3,800	605	3,800	3,800	3,800
20-451-302-0000	6020-914-4332-00-06220-00000	WATER - ELECTRICITY	50,000	37,194	50,000	50,000	36,176	46,000	5,590	46,000	46,000	40,000
20-451-401-0000	6020-914-4332-00-07300-00000	WATER - BUILDING MAINTENANCE	6,000	10,310	6,000	6,000	6,000	7,000	660	7,000	7,000	7,000
20-451-402-0000	6020-914-4332-00-04420-00000	WATER - EQUIPMENT MAINTENANC	4,000	17,967	4,000	4,000	1,798	4,000		4,000	4,000	4,000
20-451-403-0000	6020-914-4332-00-04300-00000	WATER - VEHICLE MAINTENANCE	5,000	5,016	5,000	5,000	4,732	5,000	297	5,000	5,000	5,000
20-451-406-0000	6020-914-4332-01-04300-00000	WATER - SYSTEM MAINTENANCE	45,000	46,609	45,000	45,000	43,870	45,000	6,041	45,000	45,000	45,000
20-451-504-0000	6020-914-4332-00-05200-00000	WATER - PROPERTY-LIABILITY INS	4,205	4,190	4,283	4,283	4,283	4,283	4,283	4,283	4,280	4,280
20-451-702-0000	6020-914-4332-00-04240-00000	WATER - CONTRACTED SERVICES	12,000	7,915	12,000	12,000	8,472	9,000	965	11,000	10,000	10,000
20-451-703-0000	6020-914-4331-00-03300-00000	WATER - AUDIT	3,350	3,350	3,350	3,350	3,350	3,350		3,425	3,425	3,425
20-451-704-0000	6020-914-4332-01-03300-00000	WATER - ENGINEERING	30,000	22,871	30,000	30,000	22,082	30,000		30,000	30,000	25,000
20-451-950-0000	6020-914-4332-00-07410-00000	WATER - EQUIPMENT PURCHASE										
20-451-900-0000	6020-914-4915-00-00000-00000	WATER - TRANSFER TO CAPITAL R	359,800	359,800	359,800	359,800	359,800	359,800		407,500	360,000	360,000
20-451-900-0000	6020-914-4332-01-07300-00000	WATER - FIRING RANGE EXPENDITURE										

Department: Water Department Code: 914

Current Account Number	New Account Number	Account Description	2012		2013			2014 ^a		Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015	Town Council Proposed FY 2015
			Original Budget	Act. Exp.	Original Budget	Final Budget	Act. Exp.	Original Budget	Act. Exp.			
20-451-950-0000	6020-914-4711-00-00000-00000	WATER - BONDS & NOTES PRINCIP	62,000	54,533	53,732	53,732	53,256	53,732	53,732	54,213	54,213	54,213
20-451-951-0000	6020-914-4721-00-00000-00000	WATER - BONDS & NOTES INTERE	6,000		1,933	1,933	1,933	1,456	1,456	975	975	975
20-451-954-0000	6020-914-4332-00-07100-00000	WATER - LAND ACQUISITION	20,000	20,000	20,000	20,000	20,000	20,000		20,000	20,000	20,000
Total operating expenditures			728,600	703,806	716,919	716,919	677,314	721,327	92,878	769,194	719,691	708,053
Department total			<u>\$ 852,965</u>	<u>\$ 832,154</u>	<u>\$ 843,230</u>	<u>\$ 843,230</u>	<u>\$ 804,443</u>	<u>\$ 848,597</u>	<u>\$ 119,786</u>	<u>\$ 890,203</u>	<u>\$ 840,700</u>	<u>\$ 829,062</u>
Percent increase/(decrease)				97.56%	-1.14%	0.00%	95.40%	0.64%	14.12%	4.90%	-0.93%	-2.30%

Narrative:

a - As of September 30, 2013
b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.
c - Payroll accruals could not be allocated with exactness. As a result, the accruals affected the Systems Technician line item.
d - Expenditures for on-call pay is included within each position line item rather than reported separately.

Town of Newmarket
2015 Budget Worksheet

Department: Wastewater Department Code: 914

Current Account Number	New Account Number	Account Description	2012		2013			2014 ^a		Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015	Town Council Proposed FY 2015
			Original Budget	Act. Exp.	Original Budget	Final Budget	Act. Exp.	Original Budget	Act. Exp.			
30-471-101-0000	6030-914-4326-00-01100-00000	WW - FULL TIME SALARIES										
		<u>Position:</u>										
		Water & Sewer Superintendent	\$ 168,232	\$ 36,193	\$ 172,715	\$ 172,715	\$ 170,963	\$ 34,275	\$ 38,277	\$ 35,303	\$ 35,303	\$ 35,303
		Systems Technician		20,512				19,812		20,312	20,312	20,312
		Operator 1-Facil. Mech.		41,668				40,394		41,205	41,205	41,205
		Operator 1-Facil. Mech.		44,905				43,680		44,554	44,554	44,554
		Admin. Secretary		4,547				3,848		4,073	4,073	4,073
		Dir. Of Public Works		8,673				8,673		-	-	-
		Town Administrator		8,530				10,020		10,021	10,021	10,021
		Asses.Assit. & W&S Clerk		7,688				8,486		8,487	8,487	8,487
		A/P & Water & Sewer Acct.								7,108	7,108	7,108
		On-call ^d						3,250		3,250	3,250	3,250
		Longevity ^e										
		Total	168,232	172,716	172,715	172,715	170,963	172,438	38,277	174,313	174,313	174,313
		Total number of positions	1	8	1	1	1	8	1	8	8	8
30-471-103-0000	6030-914-4326-00-01150-00000	WASTEWATER PART TIME SALARIES										
		<u>Position:</u>										
		Laborer	23,935	14,852	23,530	23,530	3,425	16,562		16,562	16,562	16,562
		A/P & Water & Sewer Acct.						6,968				
		Total	23,935	14,852	23,530	23,530	3,425	23,530	-	16,562	16,562	16,562
		Total number of positions	1	1	1	1	1	2	-	1	1	1
		Grand total salaries	192,167	187,568	196,245	196,245	174,388	195,968	38,277	190,875	190,875	190,875
		Grand total number of positions	2	9	2	2	2	10	1	9	9	9
30-471-102-0000	6030-914-4326-00-01300-00000	WASTEWATER - OVERTIME	17,000	15,486	17,000	17,000	15,355	17,000	2,932	17,000	17,000	17,000
30-471-150-0000	6030-914-4326-00-02200-00000	WASTEWATER - FICA	13,214	11,556	13,221	13,221	11,099	13,281	2,307	12,889	12,889	12,889
30-471-151-0000	6030-914-4326-00-02210-00000	WASTEWATER - MEDICARE	3,090	2,709	3,092	3,092	2,595	3,106	540	3,015	3,015	3,015
30-471-155-0000	6030-914-4326-00-02100-00000	WASTEWATER - HEALTH INSURAN	58,799	61,471	60,334	60,334	57,553	64,618	15,202	64,618	64,618	64,618
30-471-156-0000	6030-914-4326-00-02300-00000	WASTEWATER - RETIREMENT	18,656	16,135	15,944	15,944	16,862	23,046	4,347	20,254	20,254	20,254
30-471-159-0000	6030-914-4326-00-02900-00000	WASTEWATER - LIFE/DISABILITY IN	3,000	1,805	3,000	3,000	1,805	3,000	424	2,195	2,195	2,195
30-471-160-0000	6030-914-4326-00-02600-00000	WASTEWATER - WORKERS COMPE	3,577	3,577	3,780	3,780	4,557	4,599		5,899	5,899	5,899
30-471-161-0000	6030-914-4326-00-02500-00000	WASTEWATER - UNEMPLOYMENT	599	599	580	580	336	601		3,157	3,157	3,157
30-471-162-0000	6030-914-4326-00-03400-00000	WASTEWATER - EMPLOYEE TESTII	750		750	750		750		750	750	750
30-471-190-0000	6030-914-4326-00-03200-00000	WASTEWATER - TRAINING/STAFF I	3,500	2,145	3,000	3,000	2,684	3,500	150	3,500	3,500	3,500
30-471-193-0000	6030-914-4326-00-04250-00000	WASTEWATER - UNIFORMS	3,000	2,310	3,000	3,000	4,326	3,000	932	4,700	4,700	4,700
30-471-198-0000	6030-914-4326-00-02950-00000	SEWER - LONGEVITY	1,013	1,238	1,237	1,237	1,238	1,013		1,688	1,688	1,688
30-471-201-0000	6030-914-4326-00-05600-00000	WASTEWATER - POSTAGE	2,500	1,697	2,800	2,800	3,234	2,500	467	2,500	2,500	2,500
30-471-202-0000	6030-914-4326-00-06100-00000	WASTEWATER - GENERAL SUPPLII	2,500	1,793	2,500	2,500	2,395	2,500	964	2,500	2,500	2,500
30-471-202-0002	6030-914-4326-00-08100-00000	WASTEWATER - DUES/SUBSCRIPT	600	889	600	600	770	700		800	800	800
30-471-202-0003	6030-914-4326-00-05400-00000	WASTEWATER - ADVERTISING	1,200		1,200	1,200	2,162	1,200		1,500	1,500	1,500
30-471-209-0000	6030-914-4326-00-06260-00000	WASTEWATER - GASOLINE	4,000	4,003	4,000	4,000	3,457	5,000	746	5,000	5,000	5,000
30-471-215-0000	6030-914-4326-01-06100-00000	WASTEWATER - LAB SUPPLIES	18,000	18,579	18,000	18,000	18,491	20,000	5,969	20,000	20,000	20,000
30-471-217-0000	6030-914-4326-02-06100-00000	WASTEWATER - CHEMICALS	34,000	30,295	37,000	37,000	36,739	35,000	8,807	38,000	38,000	38,000
30-471-301-0000	6030-914-4326-00-05300-00000	WASTEWATER - COMMUNICATION	6,800	5,718	6,800	6,800	5,709	6,800	1,053	6,800	6,800	6,800
30-471-302-0000	6030-914-4326-00-06220-00000	WASTEWATER - ELECTRICITY	87,000	75,828	87,000	87,000	75,040	87,000	10,755	84,000	84,000	84,000
30-471-303-0000	6030-914-4326-00-06240-00000	WASTEWATER - HEAT & OIL	26,000	28,387	26,000	26,000	28,904	30,000		30,000	30,000	30,000
30-471-401-0000	6030-914-4326-00-04300-00000	WASTEWATER - BUILDING MAINTEN	20,000	25,472	20,000	20,000	39,485	23,000	7,522	23,000	23,000	23,000
30-471-402-0000	6030-914-4326-01-04300-00000	WASTEWATER - EQUIPMENT MAINTENANCE										
30-471-403-0000	6030-914-4326-02-04300-00000	WASTEWATER - VEHICLE MAINTEN	4,500	3,820	5,000	5,000	1,249	5,000	307	5,000	5,000	5,000
30-471-406-0000	6030-914-4326-03-04300-00000	WASTEWATER - SYSTEM MAINTEN	50,000	59,325	50,000	50,000	42,246	50,000	8,565	50,000	50,000	50,000
30-471-504-0000	6030-914-4326-00-05200-00000	WASTEWATER - PROPERTY/LIABIL	8,630	8,230	8,740	8,740	8,386	8,740		8,740	8,740	8,740
30-471-538-0000	6030-914-4326-01-05600-00000	WASTEWATER - SLUDGE DISPOSA	30,000	30,514	30,000	30,000	23,980	30,000	2,996	30,000	30,000	30,000
30-471-702-0000	6030-914-4326-04-04300-00000	WASTEWATER - CONTRACT SERVI	15,000	14,691	15,000	15,000	15,072	17,000	3,369	17,000	17,000	17,000
30-471-703-0000	6030-914-4326-00-03300-00000	WASTEWATER - AUDIT	3,350	3,350	3,350	3,350	3,350	3,350		3,425	3,425	3,425

Department: Wastewater Department Code: 914

Current Account Number	New Account Number	Account Description	2012		2013			2014 ^a		Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015	Town Council Proposed FY 2015
			Original Budget	Act. Exp.	Original Budget	Final Budget	Act. Exp.	Original Budget	Act. Exp.			
30-471-704-0000	6030-914-4326-01-03300-00000	WASTEWATER - ENGINEERING	30,000	33,303	30,000	30,000	17,136	30,000		30,000	30,000	30,000
30-471-804-0000	6030-914-4326-00-00000-00000	WASTEWATER - NPDES PERMITS			38,000	38,000	25,631	20,000	1,510	20,000	20,000	20,000
30-471-900-0000	6030-914-4915-00-00000-00000	WASTEWATER - TRANSFER TO CA	100,000	100,000	100,000	100,000	100,000	100,000		147,200	100,000	100,000
30-471-950-0000	6030-914-4711-00-00000-00000	WW - BONDS & NOTES PRINCIPLE	100,040	100,040	97,338	97,338	102,540	102,540		102,540	102,540	102,540
30-471-951-0000	6030-914-4721-00-00000-00000	WW - BONDS & NOTES INTEREST	40,132	40,721	43,684	43,684	34,861	40,208		36,551	36,551	36,551
Total operating expenditures			710,450	705,686	751,950	751,950	709,247	758,052	88,604	804,221	757,021	757,021
Department total			\$ 902,617	\$ 893,254	\$ 948,195	\$ 948,195	\$ 883,635	\$ 954,019	\$ 126,881	\$ 995,096	\$ 947,896	\$ 947,896
Percent increase/(decrease)				98.96%	5.05%	0.00%	93.19%	0.61%	13.30%	4.31%	-0.64%	-0.64%

Narrative:

- a - As of September 30, 2013
- b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.
- c - Payroll accruals could not be allocated with exactness. As a result, the accruals affected the Water & Sewer Superintendent line item.
- d - Expenditures for on-call pay is included within each position line item rather than reported separately.
- e - Longevity was double counted for the fiscal year 2012 budget. Once in the full-time payroll line item and second in the longevity line item.